AGGREGRATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**249 706 529**	**70 151 161**	**28.1%**	**60 809 261**	**24.4%**	**130 960 423**	**52.4%**	**56 358 130**	**53.3%**	**7.9%**
Property rates	38 344 659	12 637 337	33.0%	9 208 824	24.0%	21 846 161	57.0%	8 224 382	55.5%	12.0%
Property rates - penalties and collection charges	628 380	117 548	18.7%	154 582	24.6%	272 130	43.3%	216 349	68.7%	(28.5%)
Service charges - electricity revenue	86 498 503	22 623 552	26.2%	19 277 678	22.3%	41 901 230	48.4%	18 225 357	49.2%	5.8%
Service charges - water revenue	25 123 872	5 785 288	23.0%	6 443 991	25.6%	12 229 279	48.7%	6 150 086	48.2%	4.8%
Service charges - sanitation revenue	9 941 003	2 737 674	27.5%	2 410 494	24.2%	5 148 169	51.8%	1 423 033	51.2%	69.4%
Service charges - refuse revenue	7 673 079	2 112 075	27.5%	1 900 602	24.8%	4 012 677	52.3%	1 576 505	56.5%	20.6%
Service charges - other	1 798 748	287 286	16.0%	289 064	16.1%	576 350	32.0%	492 085	41.6%	(41.3%)
Rental of facilities and equipment	1 870 317	355 955	19.0%	454 647	24.3%	810 602	43.3%	392 147	48.4%	15.9%
Interest earned - external investments	2 437 447	539 395	22.1%	635 589	26.1%	1 174 984	48.2%	1 268 985	86.0%	(49.9%)
Interest earned - outstanding debtors	2 525 044	708 452	28.1%	808 214	32.0%	1 516 666	60.1%	689 667	57.2%	17.2%
Dividends received	176	2 229	1 263.2%	1 687	956.3%	3 916	2 219.5%	2 457	3 960.3%	(31.3%)
Fines	1 728 365	192 455	11.1%	323 360	18.7%	515 815	29.8%	283 023	41.0%	14.3%
Licences and permits	720 699	165 984	23.0%	164 913	22.9%	330 897	45.9%	164 723	44.8%	.1%
Agency services	1 725 107	418 250	24.2%	433 309	25.1%	851 558	49.4%	356 159	44.4%	21.7%
Transfers recognised - operational	51 763 065	17 792 744	34.4%	14 743 837	28.5%	32 536 582	62.9%	13 202 373	62.5%	11.7%
Other own revenue	16 525 167	3 634 318	22.0%	3 489 547	21.1%	7 123 865	43.1%	3 644 028	50.7%	(4.2%)
Gains on disposal of PPE	402 896	40 619	10.1%	68 924	17.1%	109 543	27.2%	46 770	14.1%	47.4%
Operating Expenditure	**250 344 167**	**54 827 818**	**21.9%**	**59 218 147**	**23.7%**	**114 045 965**	**45.6%**	**53 485 119**	**45.0%**	**10.7%**
Employee related costs	67 591 165	15 506 597	22.9%	17 435 409	25.8%	32 942 006	48.7%	15 478 826	47.2%	12.6%
Remuneration of councillors	3 027 663	680 567	22.5%	702 878	23.2%	1 383 445	45.7%	649 325	44.5%	8.2%
Debt impairment	10 513 191	1 911 083	18.2%	1 966 263	18.7%	3 877 346	36.9%	1 952 332	35.3%	.7%
Depreciation and asset impairment	19 486 278	3 224 228	16.5%	3 359 239	17.2%	6 583 467	33.8%	3 175 499	38.2%	5.8%
Finance charges	6 661 977	1 262 215	18.9%	1 835 696	27.6%	3 097 911	46.5%	1 805 984	42.8%	1.6%
Bulk purchases	73 295 222	19 931 913	27.2%	16 372 880	22.3%	36 304 793	49.5%	15 716 159	50.5%	4.2%
Other Materials	5 760 714	915 281	15.9%	1 304 142	22.6%	2 219 423	38.5%	1 245 033	39.3%	4.7%
Contracted services	17 238 791	3 014 452	17.5%	4 458 164	25.9%	7 472 615	43.3%	4 394 559	41.0%	1.4%
Transfers and grants	5 617 428	921 717	16.4%	1 282 293	22.8%	2 204 010	39.2%	1 078 727	38.2%	18.9%
Other expenditure	41 106 810	7 437 580	18.1%	10 063 213	24.5%	17 500 793	42.6%	7 982 907	40.5%	26.1%
Loss on disposal of PPE	44 927	22 184	49.4%	437 971	974.9%	460 156	1 024.2%	5 769	27.6%	7 491.6%
Surplus/(Deficit)	**(637 638)**	**15 323 343**		**1 591 114**		**16 914 458**		**2 873 011**		
Transfers recognised - capital	31 151 522	4 463 616	14.3%	7 151 355	23.0%	11 614 970	37.3%	5 086 312	30.3%	40.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	253 686	(52 157)	(20.6%)	(40 179)	(15.8%)	(92 336)	(36.4%)	7 359	1.9%	(646.0%)
Surplus/(Deficit) after capital transfers and contributions	**30 767 570**	**19 734 802**		**8 702 289**		**28 437 092**		**7 966 681**		
Taxation	550 883	6 501	1.2%	10 244	1.9%	16 745	3.0%	7 156	2.5%	43.2%
Surplus/(Deficit) after taxation	**30 216 686**	**19 728 302**		**8 692 045**		**28 420 347**		**7 959 525**		
Attributable to minorities	(7 115)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 209 571**	**19 728 302**		**8 692 045**		**28 420 347**		**7 959 525**		
Share of surplus/ (deficit) of associate	17 937	(806)	(4.5%)	(806)	(4.5%)	(1 612)	(9.0%)	0	-	(389 615.5%)
Surplus/(Deficit) for the year	**30 227 508**	**19 727 495**		**8 691 239**		**28 418 734**		**7 959 526**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**56 417 766**	**6 412 567**	**11.4%**	**11 317 890**	**20.1%**	**17 730 457**	**31.4%**	**8 651 368**	**27.0%**	**30.8%**
National Government	31 133 642	4 143 449	13.3%	6 767 637	21.7%	10 911 086	35.0%	5 375 339	28.9%	25.9%
Provincial Government	2 093 265	513 389	24.5%	892 559	42.6%	1 405 948	67.2%	639 476	37.2%	39.6%
District Municipality	120 865	11 373	9.4%	1 287	1.1%	12 660	10.5%	2 009	6.3%	(36.0%)
Other transfers and grants	167 716	15 561	9.3%	48 391	28.9%	63 951	38.1%	45 572	28.5%	6.2%
Transfers recognised - capital	**33 515 488**	**4 683 772**	**14.0%**	**7 709 873**	**23.0%**	**12 393 646**	**37.0%**	**6 062 396**	**29.4%**	**27.2%**
Borrowing	9 728 855	632 678	6.5%	1 383 072	14.2%	2 015 750	20.7%	1 170 626	18.6%	18.1%
Internally generated funds	11 547 221	898 381	7.8%	1 983 441	17.2%	2 881 822	25.0%	1 184 768	29.5%	67.4%
Public contributions and donations	1 626 202	197 735	12.2%	241 504	14.9%	439 239	27.0%	233 578	17.2%	3.4%
Capital Expenditure Standard Classification	**56 417 766**	**6 413 989**	**11.4%**	**11 317 890**	**20.1%**	**17 731 879**	**31.4%**	**8 650 107**	**27.0%**	**30.8%**
Governance and Administration	**5 389 660**	**400 424**	**7.4%**	**716 527**	**13.3%**	**1 116 951**	**20.7%**	**551 512**	**19.9%**	**29.9%**
Executive & Council	1 773 241	149 661	8.4%	238 862	13.5%	388 524	21.9%	210 186	21.2%	13.6%
Budget & Treasury Office	681 625	44 659	6.6%	82 129	12.0%	126 788	18.6%	107 900	26.2%	(23.9%)
Corporate Services	2 934 794	206 104	7.0%	395 535	13.5%	601 639	20.5%	233 426	17.2%	69.4%
Community and Public Safety	**7 506 846**	**1 094 305**	**14.6%**	**1 787 863**	**23.8%**	**2 882 168**	**38.4%**	**1 298 285**	**27.9%**	**37.7%**
Community & Social Services	1 402 417	103 993	7.4%	202 873	14.5%	306 866	21.9%	152 959	20.6%	32.6%
Sport And Recreation	1 373 669	130 457	9.5%	269 560	19.6%	400 017	29.1%	189 146	27.1%	42.5%
Public Safety	807 660	57 063	7.1%	119 077	14.7%	176 139	21.8%	108 643	22.9%	9.6%
Housing	3 631 885	778 948	21.4%	1 141 569	31.4%	1 920 516	52.9%	822 319	32.6%	38.8%
Health	291 214	23 844	8.2%	54 785	18.8%	78 629	27.0%	25 217	14.0%	117.3%
Economic and Environmental Services	**17 300 928**	**1 957 134**	**11.3%**	**3 317 983**	**19.2%**	**5 275 116**	**30.5%**	**2 476 575**	**25.3%**	**34.0%**
Planning and Development	2 797 365	294 589	10.5%	347 516	12.4%	642 104	23.0%	274 915	19.0%	26.4%
Road Transport	14 305 748	1 658 934	11.6%	2 962 373	20.7%	4 621 307	32.3%	2 187 359	26.7%	35.4%
Environmental Protection	197 815	3 610	1.8%	8 094	4.1%	11 705	5.9%	14 301	11.3%	(43.4%)
Trading Services	**25 863 231**	**2 945 403**	**11.4%**	**5 451 151**	**21.1%**	**8 396 554**	**32.5%**	**4 298 707**	**29.5%**	**26.8%**
Electricity	7 509 445	638 414	8.5%	1 388 497	18.5%	2 026 912	27.0%	933 156	27.4%	48.8%
Water	10 850 824	1 448 539	13.3%	2 515 765	23.2%	3 964 304	36.5%	2 142 018	34.2%	17.4%
Waste Water Management	6 350 792	735 610	11.6%	1 421 236	22.4%	2 156 845	34.0%	1 102 770	26.1%	28.9%
Waste Management	1 152 170	122 841	10.7%	125 653	10.9%	248 493	21.6%	120 763	17.6%	4.0%
Other	**357 100**	**16 723**	**4.7%**	**44 366**	**12.4%**	**61 088**	**17.1%**	**25 028**	**10.9%**	**77.3%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**270 588 731**	**77 288 067**	**28.6%**	**76 594 894**	**28.3%**	**153 882 961**	**56.9%**	**67 390 176**	**56.8%**	**13.7%**
Ratepayers and other	**180 854 960**	**50 184 431**	**27.7%**	**47 847 485**	**26.5%**	**98 031 916**	**54.2%**	**44 238 836**	**54.9%**	**8.2%**
Government - operating	51 693 318	18 388 585	35.6%	17 172 353	33.2%	35 560 938	68.8%	12 917 461	65.6%	32.9%
Government - capital	33 879 062	7 740 562	22.8%	10 082 040	29.8%	17 822 602	52.6%	8 266 805	50.9%	22.0%
Interest	4 161 305	973 492	23.4%	1 491 480	35.8%	2 464 972	59.2%	1 966 426	81.8%	(24.2%)
Dividends	87	996	1 150.7%	1 536	1 773.9%	2 533	2 924.6%	648	1 056.5%	136.9%
Payments	**(219 104 143)**	**(69 040 295)**	**31.5%**	**(61 112 023)**	**27.9%**	**(130 152 318)**	**59.4%**	**(54 528 398)**	**58.1%**	**12.1%**
Suppliers and employees	(206 975 662)	(66 763 406)	32.3%	(57 856 199)	28.0%	(124 619 605)	60.2%	(51 641 284)	59.3%	12.0%
Finance charges	(6 620 751)	(1 280 372)	19.3%	(1 738 236)	26.3%	(3 018 608)	45.6%	(2 046 218)	45.1%	(15.1%)
Transfers and grants	(5 507 731)	(996 517)	18.1%	(1 517 588)	27.6%	(2 514 105)	45.6%	(840 896)	29.8%	80.5%
Net Cash from/(used) Operating Activities	**51 484 588**	**8 247 772**	**16.0%**	**15 482 871**	**30.1%**	**23 730 643**	**46.1%**	**12 861 778**	**51.5%**	**20.4%**
Cash Flow from Investing Activities										
Receipts	**820 465**	**91 352**	**11.1%**	**1 012 347**	**123.4%**	**1 103 699**	**134.5%**	**1 123 482**	**145.9%**	**(9.9%)**
Proceeds on disposal of PPE	691 722	113 883	16.5%	97 383	14.1%	211 266	30.5%	184 090	37.9%	(47.1%)
Decrease in non-current debtors	420 181	(1 253 268)	(298.3%)	339 298	80.8%	(913 971)	(217.5%)	5 617	106.1%	5 940.9%
Decrease in other non-current receivables	296 705	1 594 633	537.4%	70 295	23.7%	1 664 928	561.1%	(202 730)	192.3%	(134.7%)
Decrease (increase) in non-current investments	(588 143)	(363 896)	61.9%	505 372	(85.9%)	141 475	(24.1%)	1 136 505	796.9%	(55.5%)
Payments	**(52 471 707)**	**(7 847 860)**	**15.0%**	**(11 356 283)**	**21.6%**	**(19 204 143)**	**36.6%**	**(8 028 586)**	**29.2%**	**41.4%**
Capital assets	(52 471 707)	(7 847 860)	15.0%	(11 356 283)	21.6%	(19 204 143)	36.6%	(8 028 586)	29.2%	41.4%
Net Cash from/(used) Investing Activities	**(51 651 242)**	**(7 756 508)**	**15.0%**	**(10 343 936)**	**20.0%**	**(18 100 444)**	**35.0%**	**(6 905 105)**	**26.0%**	**49.8%**
Cash Flow from Financing Activities										
Receipts	**7 243 749**	**1 601 403**	**22.1%**	**(140 171)**	**(1.9%)**	**1 461 232**	**20.2%**	**108 537**	**9.6%**	**(229.1%)**
Short term loans	161 687	91 038	56.3%	303 900	188.0%	394 938	244.3%	84 798	151.2%	258.4%
Borrowing long term/refinancing	6 849 697	1 416 364	20.7%	(523 623)	(7.6%)	892 741	13.0%	(89 919)	5.4%	482.3%
Increase (decrease) in consumer deposits	232 366	94 001	40.5%	79 552	34.2%	173 553	74.7%	113 658	93.7%	(30.0%)
Payments	**(4 485 287)**	**(1 489 653)**	**33.2%**	**(1 239 242)**	**27.6%**	**(2 728 895)**	**60.8%**	**(1 454 421)**	**62.8%**	**(14.8%)**
Repayment of borrowing	(4 485 287)	(1 489 653)	33.2%	(1 239 242)	27.6%	(2 728 895)	60.8%	(1 454 421)	62.8%	(14.8%)
Net Cash from/(used) Financing Activities	**2 758 463**	**111 750**	**4.1%**	**(1 379 413)**	**(50.0%)**	**(1 267 662)**	**(46.0%)**	**(1 345 883)**	**(26.3%)**	**2.5%**
Net Increase/(Decrease) in cash held	**2 591 808**	**603 014**	**23.3%**	**3 759 523**	**145.1%**	**4 362 537**	**168.3%**	**4 610 790**	**162.7%**	**(18.5%)**
Cash/cash equivalents at the year begin:	37 242 897	41 038 015	110.2%	41 626 250	111.8%	41 038 015	110.2%	36 126 256	118.0%	15.2%
Cash/cash equivalents at the year end:	**39 832 493**	**41 641 029**	**104.5%**	**45 385 773**	**113.9%**	**45 400 552**	**114.0%**	**40 737 046**	**126.6%**	**11.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 530 965	10.3%	1 125 230	4.6%	927 922	3.8%	19 893 224	81.3%	24 477 341	26.2%	23 674	.1%	2 245 209	9.2%
Trade and Other Receivables from Exchange Transactions - Electric	5 360 989	34.6%	1 175 526	7.6%	683 267	4.4%	8 253 009	53.3%	15 472 790	16.6%	11 428	.1%	1 076 725	7.0%
Receivables from Non-exchange Transactions - Property Rates	3 444 776	16.1%	903 962	4.2%	743 365	3.5%	16 340 903	76.2%	21 433 006	23.0%	218 769	1.0%	1 997 034	9.3%
Receivables from Exchange Transactions - Waste Water Management	968 542	10.8%	356 586	4.0%	312 459	3.5%	7 310 124	81.7%	8 947 711	9.6%	10 579	.1%	642 783	7.2%
Receivables from Exchange Transactions - Waste Management	585 529	8.6%	246 662	3.6%	208 996	3.1%	5 766 934	84.7%	6 808 121	7.3%	15 459	.2%	441 042	6.5%
Receivables from Exchange Transactions - Property Rental Debtors	86 080	5.4%	45 484	2.8%	24 866	1.6%	1 441 889	90.2%	1 598 319	1.7%	38 519	2.4%	137 834	8.6%
Interest on Arrear Debtor Accounts	90 208	1.3%	221 947	3.2%	201 918	2.9%	6 482 420	92.7%	6 996 493	7.5%	10 736	.2%	475 658	6.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	5 133	2.2%	8 925	3.7%	7 865	3.3%	216 088	90.8%	238 010	.3%	-	-	1 063	.4%
Other	134 007	1.8%	137 236	1.9%	155 812	2.1%	6 926 479	94.2%	7 353 534	7.9%	24 234	.3%	398 869	5.4%
Total By Income Source	**13 206 228**	**14.2%**	**4 221 558**	**4.5%**	**3 266 470**	**3.5%**	**72 631 069**	**77.8%**	**93 325 325**	**100.0%**	**353 398**	**.4%**	**7 416 217**	**7.9%**
Debtors Age Analysis By Customer Group														
Organs of State	586 437	14.4%	143 853	3.5%	115 558	2.8%	3 229 891	79.2%	4 075 739	4.4%	2 866	.1%	258 148	6.3%
Commercial	5 355 814	24.1%	1 559 985	7.0%	949 869	4.3%	14 360 109	64.6%	22 225 777	23.8%	43 856	.2%	1 521 058	6.8%
Households	6 293 799	10.7%	2 319 837	3.9%	1 968 156	3.3%	48 392 307	82.1%	58 974 099	63.2%	243 219	.4%	5 466 985	9.3%
Other	970 178	12.0%	197 883	2.5%	232 888	2.9%	6 651 444	82.6%	8 052 392	8.6%	63 457	.8%	170 027	2.1%
Total By Customer Group	**13 206 228**	**14.2%**	**4 221 558**	**4.5%**	**3 266 470**	**3.5%**	**72 633 751**	**77.8%**	**93 328 007**	**100.0%**	**353 398**	**.4%**	**7 416 217**	**7.9%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 258 754	62.0%	283 956	5.4%	327 432	6.2%	1 387 278	26.4%	5 257 419	29.6%
Bulk Water	997 924	33.0%	84 040	2.8%	85 693	2.8%	1 852 437	61.3%	3 020 094	17.0%
PAYE deductions	265 864	84.2%	7 404	2.3%	5 184	1.6%	37 260	11.8%	315 712	1.8%
VAT (output less input)	94 443	285.4%	(1 505)	(4.5%)	(2 339)	(7.1%)	(57 506)	(173.8%)	33 093	.2%
Pensions / Retirement	278 444	89.1%	2 021	.6%	2 232	.7%	29 872	9.6%	312 568	1.8%
Loan repayments	400 898	30.4%	36 466	2.8%	172 622	13.1%	707 074	53.7%	1 317 060	7.4%
Trade Creditors	2 722 894	75.7%	184 561	5.1%	82 438	2.3%	608 648	16.9%	3 598 540	20.3%
Auditor-General	49 840	25.8%	27 542	14.3%	17 840	9.2%	97 669	50.6%	192 891	1.1%
Other	2 907 361	78.5%	100 291	2.7%	196 876	5.3%	498 759	13.5%	3 703 287	20.9%
Total	**10 976 422**	**61.8%**	**724 775**	**4.1%**	**887 977**	**5.0%**	**5 161 489**	**29.1%**	**17 750 664**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**4 445 168**	**1 230 389**	**27.7%**	**1 164 138**	**26.2%**	**2 394 527**	**53.9%**	**804 865**	**63.3%**	**44.6%**
Property rates	647 203	189 296	29.2%	166 141	25.7%	355 438	54.9%	(25)	99.8%	(659 025.4%)
Property rates - penalties and collection charges	1 539	225	14.6%	222	14.4%	447	29.0%	-	-	(100.0%)
Service charges - electricity revenue	1 411 111	366 002	25.9%	344 877	24.4%	710 879	50.4%	305 965	49.9%	12.7%
Service charges - water revenue	309 154	73 425	23.8%	95 038	30.7%	168 463	54.5%	59 884	54.0%	58.7%
Service charges - sanitation revenue	225 407	66 149	29.3%	62 189	27.6%	128 338	56.9%	5 605	105.8%	1 009.5%
Service charges - refuse revenue	223 880	56 539	25.3%	57 039	25.5%	113 578	50.7%	49 858	49.8%	14.4%
Service charges - other	33 489	543	1.6%	760	2.3%	1 303	3.9%	998	6.0%	(23.9%)
Rental of facilities and equipment	15 480	2 380	15.4%	2 628	17.0%	5 009	32.4%	2 068	33.0%	27.1%
Interest earned - external investments	77 940	14 680	18.8%	19 964	25.6%	34 644	44.4%	18 592	59.0%	7.4%
Interest earned - outstanding debtors	26 736	5 377	20.1%	6 664	24.9%	12 041	45.0%	5 428	46.1%	22.8%
Dividends received	-	14	-	-	-	14	-	-	-	-
Fines	12 930	1 635	12.6%	1 201	9.3%	2 837	21.9%	1 585	24.4%	(24.2%)
Licences and permits	18 674	3 386	18.1%	3 643	19.5%	7 029	37.6%	3 429	43.0%	6.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	917 094	290 069	31.6%	227 788	24.8%	517 857	56.5%	216 432	60.7%	5.2%
Other own revenue	524 530	160 669	30.6%	175 982	33.6%	336 651	64.2%	135 046	58.4%	30.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**4 514 281**	**1 009 305**	**22.4%**	**1 038 025**	**23.0%**	**2 047 330**	**45.4%**	**891 790**	**40.3%**	**16.4%**
Employee related costs	1 123 245	253 255	22.5%	260 907	23.2%	514 163	45.8%	236 407	44.4%	10.4%
Remuneration of councillors	48 847	10 841	22.2%	10 760	22.0%	21 601	44.2%	10 764	46.1%	-
Debt impairment	184 345	46 086	25.0%	134 809	73.1%	180 895	98.1%	-	-	(100.0%)
Depreciation and asset impairment	539 235	150 849	28.0%	46 086	8.5%	196 936	36.5%	188 264	50.0%	(75.5%)
Finance charges	64 162	-	-	16 040	25.0%	16 040	25.0%	1	-	1 280 067.5%
Bulk purchases	1 135 789	339 345	29.9%	243 672	21.5%	583 017	51.3%	224 120	52.5%	8.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 009	4 185	41.8%	2 021	20.2%	6 206	62.0%	925	18.0%	118.5%
Transfers and grants	246 488	20 527	8.3%	37 131	15.1%	57 658	23.4%	217	3.9%	17 008.5%
Other expenditure	1 162 162	184 216	15.9%	286 599	24.7%	470 815	40.5%	231 092	33.9%	24.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(69 113)**	**221 084**		**126 113**		**347 196**		**(86 925)**		
Transfers recognised - capital	705 450	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**636 337**	**221 084**		**126 113**		**347 196**		**(86 925)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**636 337**	**221 084**		**126 113**		**347 196**		**(86 925)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**636 337**	**221 084**		**126 113**		**347 196**		**(86 925)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**636 337**	**221 084**		**126 113**		**347 196**		**(86 925)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**751 242**	**66 281**	**8.8%**	**195 437**	**26.0%**	**261 719**	**34.8%**	**110 912**	**19.9%**	**76.2%**
National Government	676 426	63 637	9.4%	162 135	24.0%	225 773	33.4%	87 096	19.3%	86.2%
Provincial Government	29 025	48	.2%	112	.4%	161	.6%	102	13.7%	10.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**705 450**	**63 685**	**9.0%**	**162 248**	**23.0%**	**225 933**	**32.0%**	**87 199**	**19.1%**	**86.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 792	2 596	5.7%	33 190	72.5%	35 786	78.1%	23 713	24.1%	40.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**751 242**	**66 281**	**8.8%**	**195 437**	**26.0%**	**261 719**	**34.8%**	**110 912**	**19.9%**	**76.2%**
Governance and Administration	**24 934**	**689**	**2.8%**	**10 682**	**42.8%**	**11 371**	**45.6%**	**2 716**	**6.5%**	**293.3%**
Executive & Council	16 750	104	.6%	239	1.4%	343	2.0%	12	.3%	1 892.1%
Budget & Treasury Office	400	3	.8%	18	4.6%	22	5.4%	1 430	21.1%	(98.7%)
Corporate Services	7 784	582	7.5%	10 424	133.9%	11 006	141.4%	1 274	3.9%	718.2%
Community and Public Safety	**127 276**	**3 493**	**2.7%**	**17 624**	**13.8%**	**21 116**	**16.6%**	**11 620**	**20.4%**	**51.7%**
Community & Social Services	39 000	1 295	3.3%	9 314	23.9%	10 609	27.2%	2 213	21.4%	320.9%
Sport And Recreation	-	17	-	3 422	-	3 439	-	-	-	(100.0%)
Public Safety	2 750	487	17.7%	293	10.7%	780	28.4%	716	21.3%	(59.0%)
Housing	85 526	1 694	2.0%	4 432	5.2%	6 126	7.2%	8 692	20.0%	(49.0%)
Health	-	-	-	163	-	163	-	-	-	(100.0%)
Economic and Environmental Services	**315 641**	**31 045**	**9.8%**	**65 639**	**20.8%**	**96 684**	**30.6%**	**29 452**	**12.3%**	**122.9%**
Planning and Development	130 600	68	.1%	3 093	2.4%	3 161	2.4%	3 147	2.9%	(1.7%)
Road Transport	173 000	30 976	17.9%	62 546	36.2%	93 523	54.1%	26 305	27.9%	137.8%
Environmental Protection	12 041	-	-	-	-	-	-	-	-	-
Trading Services	**275 183**	**31 055**	**11.3%**	**101 493**	**36.9%**	**132 547**	**48.2%**	**66 762**	**30.8%**	**52.0%**
Electricity	61 329	6 355	10.4%	17 346	28.3%	23 702	38.6%	16 933	33.5%	2.4%
Water	55 000	5 317	9.7%	23 746	43.2%	29 063	52.8%	12 084	55.7%	96.5%
Waste Water Management	158 854	19 382	12.2%	59 104	37.2%	78 486	49.4%	23 296	17.3%	153.7%
Waste Management	-	-	-	1 297	-	1 297	-	14 449	503.4%	(91.0%)
Other	**8 208**	**-**	**-**	**-**	**-**	**-**	**-**	**362**	**4.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**4 928 097**	**1 265 589**	**25.7%**	**1 501 534**	**30.5%**	**2 767 123**	**56.1%**	**1 161 124**	**56.0%**	**29.3%**
Ratepayers and other	**3 200 877**	**920 250**	**28.7%**	**909 722**	**28.4%**	**1 829 971**	**57.2%**	**766 720**	**57.9%**	**18.7%**
Government - operating	917 094	290 069	31.6%	227 867	24.8%	517 936	56.5%	217 537	61.0%	4.7%
Government - capital	705 450	35 200	5.0%	337 318	47.8%	372 518	52.8%	152 847	41.5%	120.7%
Interest	104 676	20 056	19.2%	26 628	25.4%	46 685	44.6%	24 020	55.0%	10.9%
Dividends	-	14	-	-	-	14	-	-	-	-
Payments	**(3 733 938)**	**(1 191 786)**	**31.9%**	**(912 523)**	**24.4%**	**(2 104 309)**	**56.4%**	**(752 474)**	**51.6%**	**21.3%**
Suppliers and employees	(3 423 288)	(1 155 553)	33.8%	(858 216)	25.1%	(2 013 769)	58.8%	(729 313)	52.2%	17.7%
Finance charges	(64 162)	(15 706)	24.5%	(17 176)	26.8%	(32 882)	51.2%	(23 164)	47.6%	(25.8%)
Transfers and grants	(246 488)	(20 527)	8.3%	(37 131)	15.1%	(57 658)	23.4%	3	3.2%	(1 237 787.6%)
Net Cash from/(used) Operating Activities	**1 194 159**	**73 803**	**6.2%**	**589 011**	**49.3%**	**662 814**	**55.5%**	**408 650**	**71.6%**	**44.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(751 242)**	**(73 925)**	**9.8%**	**(187 794)**	**25.0%**	**(261 719)**	**34.8%**	**(110 912)**	**19.9%**	**69.3%**
Capital assets	(751 242)	(73 925)	9.8%	(187 794)	25.0%	(261 719)	34.8%	(110 912)	19.9%	69.3%
Net Cash from/(used) Investing Activities	**(751 242)**	**(73 925)**	**9.8%**	**(187 794)**	**25.0%**	**(261 719)**	**34.8%**	**(110 912)**	**19.9%**	**69.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(49 970)**	**(14 391)**	**28.8%**	**(9 883)**	**19.8%**	**(24 274)**	**48.6%**	**(8 996)**	**48.6%**	**9.9%**
Repayment of borrowing	(49 970)	(14 391)	28.8%	(9 883)	19.8%	(24 274)	48.6%	(8 996)	48.6%	9.9%
Net Cash from/(used) Financing Activities	**(49 970)**	**(14 391)**	**28.8%**	**(9 883)**	**19.8%**	**(24 274)**	**48.6%**	**(8 996)**	**48.6%**	**9.9%**
Net Increase/(Decrease) in cash held	**392 947**	**(14 513)**	**(3.7%)**	**391 334**	**99.6%**	**376 821**	**95.9%**	**288 743**	**331.6%**	**35.5%**
Cash/cash equivalents at the year begin:	573 832	1 843 316	321.2%	1 828 802	318.7%	1 843 316	321.2%	1 737 759	218.5%	5.2%
Cash/cash equivalents at the year end:	**966 779**	**1 828 802**	**189.2%**	**2 220 136**	**229.6%**	**2 220 136**	**229.6%**	**2 026 501**	**238.8%**	**9.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	31 112	11.5%	17 055	6.3%	12 099	4.5%	209 612	77.7%	269 878	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	73 145	60.3%	8 699	7.2%	4 320	3.6%	35 135	29.0%	121 299	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 985	22.7%	12 528	5.1%	6 958	2.8%	170 964	69.4%	246 435	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	20 554	14.6%	6 890	4.9%	4 669	3.3%	108 949	77.2%	141 062	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 179	8.8%	7 361	4.3%	5 534	3.2%	143 819	83.7%	171 894	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	86	3.1%	66	2.4%	64	2.3%	2 568	92.2%	2 784	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 475	7.4%	4 320	3.8%	3 497	3.1%	98 209	85.8%	114 502	10.7%	-	-	-	-
Total By Income Source	**204 537**	**19.2%**	**56 919**	**5.3%**	**37 141**	**3.5%**	**769 257**	**72.0%**	**1 067 853**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 431	34.5%	2 337	8.6%	1 459	5.3%	14 077	51.6%	27 304	2.6%	-	-	-	-
Commercial	101 953	51.4%	12 914	6.5%	7 314	3.7%	76 341	38.5%	198 522	18.6%	-	-	-	-
Households	86 678	12.4%	37 556	5.4%	25 397	3.6%	548 593	78.6%	698 225	65.4%	-	-	-	-
Other	6 474	4.5%	4 111	2.9%	2 972	2.1%	130 245	90.6%	143 803	13.5%	-	-	-	-
Total By Customer Group	**204 537**	**19.2%**	**56 919**	**5.3%**	**37 141**	**3.5%**	**769 257**	**72.0%**	**1 067 853**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	68 192	100.0%	-	-	-	-	-	-	68 192	8.3%
Bulk Water	13 711	100.0%	-	-	-	-	-	-	13 711	1.7%
PAYE deductions	11 213	100.0%	-	-	-	-	-	-	11 213	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 957	100.0%	-	-	-	-	-	-	13 957	1.7%
Loan repayments	27 059	100.0%	-	-	-	-	-	-	27 059	3.3%
Trade Creditors	98 872	100.0%	-	-	-	-	-	-	98 872	12.0%
Auditor-General	2 552	100.0%	-	-	-	-	-	-	2 552	.3%
Other	587 893	100.0%	-	-	-	-	-	-	587 893	71.4%
Total	**823 447**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**823 447**	**100.0%**

Contact Details

Municipal Manager	Mr Andile Fani	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 3027

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**7 399 879**	**1 872 346**	**25.3%**	**1 851 904**	**25.0%**	**3 724 249**	**50.3%**	**1 807 097**	**51.5%**	**2.5%**
Property rates	1 214 337	302 143	24.9%	303 443	25.0%	605 586	49.9%	265 409	49.9%	14.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 070 366	710 684	23.1%	652 395	21.2%	1 363 079	44.4%	763 852	52.0%	(14.6%)
Service charges - water revenue	498 414	101 508	20.4%	140 731	28.2%	242 239	48.6%	106 461	47.2%	32.2%
Service charges - sanitation revenue	343 381	81 821	23.8%	77 574	22.6%	159 394	46.4%	85 429	47.5%	(9.2%)
Service charges - refuse revenue	177 067	45 437	25.7%	60 907	34.4%	106 344	60.1%	39 016	50.9%	56.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21 461	4 766	22.2%	4 422	20.6%	9 187	42.8%	4 025	41.2%	9.8%
Interest earned - external investments	45 740	11 744	25.7%	14 549	31.8%	26 294	57.5%	13 612	95.4%	6.9%
Interest earned - outstanding debtors	171 724	50 520	29.4%	54 639	31.8%	105 159	61.2%	41 589	93.2%	31.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	34 809	4 681	13.4%	(1 445)	(4.2%)	3 236	9.3%	6 311	39.6%	(122.9%)
Licences and permits	10 394	1 779	17.1%	2 667	25.7%	4 446	42.8%	2 195	52.7%	21.5%
Agency services	1 484	502	33.8%	520	35.1%	1 023	68.9%	474	66.5%	9.7%
Transfers recognised - operational	1 119 572	385 985	34.5%	480 732	42.9%	866 717	77.4%	297 366	49.8%	61.7%
Other own revenue	691 130	170 764	24.7%	60 771	8.8%	231 535	33.5%	181 358	53.6%	(66.5%)
Gains on disposal of PPE	-	11	-	-	-	11	-	-	-	-
Operating Expenditure	**7 620 913**	**1 646 943**	**21.6%**	**1 753 806**	**23.0%**	**3 400 749**	**44.6%**	**1 577 099**	**43.0%**	**11.2%**
Employee related costs	1 972 548	433 845	22.0%	490 212	24.9%	924 057	46.8%	459 149	47.7%	6.8%
Remuneration of councillors	57 199	13 136	23.0%	12 921	22.6%	26 057	45.6%	12 422	45.8%	4.0%
Debt impairment	318 214	13 356	4.2%	41 206	12.9%	54 562	17.1%	18 740	22.5%	119.9%
Depreciation and asset impairment	885 807	221 493	25.0%	221 489	25.0%	442 982	50.0%	184 072	50.0%	20.3%
Finance charges	190 534	16 280	8.5%	32 010	16.8%	48 290	25.3%	13 187	40.6%	142.7%
Bulk purchases	2 292 123	543 826	23.7%	477 352	20.8%	1 021 178	44.6%	476 242	45.7%	.2%
Other Materials	537 635	59 083	11.0%	109 007	20.3%	168 089	31.3%	120 539	34.7%	(9.6%)
Contracted services	326 625	88 619	27.1%	66 062	20.2%	154 681	47.4%	43 520	25.0%	51.8%
Transfers and grants	340 520	74 678	21.9%	83 284	24.5%	157 962	46.4%	60 473	39.1%	37.7%
Other expenditure	699 707	182 626	26.1%	220 265	31.5%	402 892	57.6%	188 756	40.5%	16.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(221 034)**	**225 403**		**98 097**		**323 500**		**229 999**		
Transfers recognised - capital	709 812	86 424	12.2%	253 906	35.8%	340 331	47.9%	258 004	43.0%	(1.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**488 779**	**311 827**		**352 004**		**663 831**		**488 003**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**488 779**	**311 827**		**352 004**		**663 831**		**488 003**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**488 779**	**311 827**		**352 004**		**663 831**		**488 003**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**488 779**	**311 827**		**352 004**		**663 831**		**488 003**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**1 177 277**	**106 047**	**9.0%**	**287 814**	**24.4%**	**393 861**	**33.5%**	**318 936**	**43.1%**	**(9.8%)**
National Government	709 812	75 811	10.7%	222 724	31.4%	298 535	42.1%	258 004	43.2%	(13.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	7 700	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**717 512**	**75 811**	**10.6%**	**222 724**	**31.0%**	**298 535**	**41.6%**	**258 004**	**43.0%**	**(13.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	418 564	27 321	6.5%	61 759	14.8%	89 080	21.3%	55 889	44.4%	10.5%
Public contributions and donations	41 201	2 915	7.1%	3 330	8.1%	6 245	15.2%	5 042	27.2%	(34.0%)
Capital Expenditure Standard Classification	**1 177 277**	**106 047**	**9.0%**	**287 814**	**24.4%**	**393 861**	**33.5%**	**318 936**	**43.1%**	**(9.8%)**
Governance and Administration	**54 300**	**596**	**1.1%**	**21 684**	**39.9%**	**22 280**	**41.0%**	**8 049**	**48.1%**	**169.4%**
Executive & Council	5 000	112	2.2%	203	4.1%	315	6.3%	2 895	52.1%	(93.0%)
Budget & Treasury Office	10 300	62	.6%	13 583	131.9%	13 645	132.5%	111	13.0%	12 137.5%
Corporate Services	39 000	422	1.1%	7 898	20.3%	8 320	21.3%	5 043	60.0%	56.6%
Community and Public Safety	**194 034**	**31 932**	**16.5%**	**36 087**	**18.6%**	**68 019**	**35.1%**	**54 196**	**40.7%**	**(33.4%)**
Community & Social Services	8 000	0	-	-	-	0	-	-	-	-
Sport And Recreation	6 000	1 430	23.8%	3 144	52.4%	4 574	76.2%	780	10.5%	302.8%
Public Safety	13 000	309	2.4%	218	1.7%	527	4.1%	56	5.2%	290.6%
Housing	165 934	29 547	17.8%	33 334	20.1%	62 881	37.9%	53 267	43.4%	(37.4%)
Health	1 100	646	58.7%	(609)	(55.4%)	36	3.3%	93	36.5%	(755.1%)
Economic and Environmental Services	**262 636**	**17 200**	**6.5%**	**103 487**	**39.4%**	**120 686**	**46.0%**	**83 094**	**31.4%**	**24.5%**
Planning and Development	86 628	15 413	17.8%	7 112	8.2%	22 525	26.0%	34 244	59.9%	(79.2%)
Road Transport	150 698	861	.6%	93 563	62.1%	94 424	62.7%	45 621	22.5%	105.1%
Environmental Protection	25 310	926	3.7%	2 812	11.1%	3 738	14.8%	3 229	28.2%	(12.9%)
Trading Services	**666 307**	**56 319**	**8.5%**	**126 556**	**19.0%**	**182 875**	**27.4%**	**173 597**	**52.2%**	**(27.1%)**
Electricity	216 957	15 118	7.0%	25 021	11.5%	40 139	18.5%	24 051	28.1%	4.0%
Water	184 650	21 726	11.8%	50 387	27.3%	72 113	39.1%	90 769	105.8%	(44.5%)
Waste Water Management	251 000	19 474	7.8%	50 671	20.2%	70 144	27.9%	58 776	35.1%	(13.8%)
Waste Management	13 700	2	-	477	3.5%	479	3.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**7 457 324**	**2 316 725**	**31.1%**	**2 400 049**	**32.2%**	**4 716 774**	**63.3%**	**2 259 138**	**61.9%**	**6.2%**
Ratepayers and other	**5 496 481**	**1 667 935**	**30.3%**	**1 574 804**	**28.7%**	**3 242 739**	**59.0%**	**1 601 608**	**60.4%**	**(1.7%)**
Government - operating	1 106 417	471 568	42.6%	446 044	40.3%	917 612	82.9%	450 646	63.6%	(1.0%)
Government - capital	809 186	155 847	19.3%	363 993	45.0%	519 840	64.2%	193 861	67.1%	87.8%
Interest	45 240	21 375	47.2%	15 208	33.6%	36 583	80.9%	13 024	111.9%	16.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(6 150 155)**	**(2 143 623)**	**34.9%**	**(1 743 688)**	**28.4%**	**(3 887 311)**	**63.2%**	**(1 654 098)**	**60.0%**	**5.4%**
Suppliers and employees	(5 934 035)	(2 050 692)	34.6%	(1 706 656)	28.8%	(3 757 348)	63.3%	(1 599 276)	60.5%	6.7%
Finance charges	(190 534)	(89 652)	47.1%	(29 041)	15.2%	(118 693)	62.3%	(52 496)	50.3%	(44.7%)
Transfers and grants	(25 587)	(3 279)	12.8%	(7 991)	31.2%	(11 270)	44.0%	(2 326)	24.1%	243.5%
Net Cash from/(used) Operating Activities	**1 307 169**	**173 102**	**13.2%**	**656 361**	**50.2%**	**829 463**	**63.5%**	**605 040**	**69.7%**	**8.5%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(1 218 292)**	**(380 876)**	**31.3%**	**(259 788)**	**21.3%**	**(640 664)**	**52.6%**	**(240 392)**	**49.1%**	**8.1%**
Capital assets	(1 218 292)	(380 876)	31.3%	(259 788)	21.3%	(640 664)	52.6%	(240 392)	49.1%	8.1%
Net Cash from/(used) Investing Activities	**(1 218 292)**	**(380 876)**	**31.3%**	**(259 788)**	**21.3%**	**(640 664)**	**52.6%**	**(240 392)**	**49.1%**	**8.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(105 159)**	**(32 159)**	**30.6%**	**(19 109)**	**18.2%**	**(51 268)**	**48.8%**	**(20 847)**	**49.2%**	**(8.3%)**
Repayment of borrowing	(105 159)	(32 159)	30.6%	(19 109)	18.2%	(51 268)	48.8%	(20 847)	49.2%	(8.3%)
Net Cash from/(used) Financing Activities	**(105 159)**	**(32 159)**	**30.6%**	**(19 109)**	**18.2%**	**(51 268)**	**48.8%**	**(20 847)**	**47.6%**	**(8.3%)**
Net Increase/(Decrease) in cash held	**(16 282)**	**(239 933)**	**1 473.6%**	**377 464**	**(2 318.2%)**	**137 531**	**(844.7%)**	**343 801**	**199.0%**	**9.8%**
Cash/cash equivalents at the year begin:	1 014 504	1 526 344	150.5%	1 286 411	126.8%	1 526 344	150.5%	1 214 402	143.3%	5.9%
Cash/cash equivalents at the year end:	**998 222**	**1 286 411**	**128.9%**	**1 663 875**	**166.7%**	**1 663 875**	**166.7%**	**1 558 203**	**154.0%**	**6.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	53 687	14.2%	28 210	7.5%	21 370	5.6%	275 380	72.7%	378 647	13.7%	-	-	406 494	107.0%
Trade and Other Receivables from Exchange Transactions - Electric	173 196	31.2%	51 251	9.2%	33 452	6.0%	297 279	53.5%	555 177	20.0%	-	-	329 458	59.0%
Receivables from Non-exchange Transactions - Property Rates	645 830	68.7%	32 951	3.5%	9 524	1.0%	251 427	26.8%	939 732	33.9%	-	-	508 868	54.0%
Receivables from Exchange Transactions - Waste Water Manageme	35 407	18.3%	15 956	8.2%	12 173	6.3%	130 420	67.2%	193 957	7.0%	-	-	183 747	94.0%
Receivables from Exchange Transactions - Waste Management	16 515	12.0%	8 831	6.4%	3 425	2.5%	109 159	79.1%	137 930	5.0%	-	-	150 244	108.0%
Receivables from Exchange Transactions - Property Rental Debtors	645	4.2%	804	5.2%	184	1.2%	13 702	89.3%	15 335	.6%	-	-	19 229	125.0%
Interest on Arrear Debtor Accounts	17 766	4.8%	20 014	5.4%	7 108	1.9%	327 425	87.9%	372 314	13.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 478	9.9%	7 955	4.5%	8 956	5.1%	141 592	80.5%	175 982	6.4%	-	-	-	-
Total By Income Source	**960 524**	**34.7%**	**165 972**	**6.0%**	**96 192**	**3.5%**	**1 546 385**	**55.8%**	**2 769 072**	**100.0%**	**-**	**-**	**1 598 040**	**57.0%**
Debtors Age Analysis By Customer Group														
Organs of State	13 287	17.2%	10 345	13.4%	5 152	6.7%	48 499	62.8%	77 283	2.8%	-	-	-	-
Commercial	445 563	40.7%	73 587	6.7%	36 561	3.3%	539 457	49.3%	1 095 168	39.5%	6 619	.6%	-	-
Households	501 674	31.4%	82 040	5.1%	54 479	3.4%	958 429	60.0%	1 596 622	57.7%	(6 619)	(.4%)	1 598 040	100.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**960 524**	**34.7%**	**165 972**	**6.0%**	**96 192**	**3.5%**	**1 546 385**	**55.8%**	**2 769 072**	**100.0%**	**-**	**-**	**1 598 040**	**57.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	23 677	100.0%	-	-	-	-	-	-	23 677	16.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	92	100.0%	-	-	-	-	-	-	92	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	86 654	74.3%	25 394	21.8%	938	.8%	3 580	3.1%	116 566	82.6%
Auditor-General	859	100.0%	-	-	-	-	-	-	859	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**111 282**	**78.8%**	**25 394**	**18.0%**	**938**	**.7%**	**3 580**	**2.5%**	**141 194**	**100.0%**

Contact Details

Municipal Manager	Mr Mpilo Sakile Mbambisa	041 506 3209
Financial Manager	Mrs Barbara De Scande	041 506 1208

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CAMDEBOO (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**208 335**	**82 858**	**39.8%**	**44 644**	**21.4%**	**127 503**	**61.2%**	**39 679**	**66.7%**	**12.5%**
Property rates	19 128	17 810	93.1%	(1)	-	17 810	93.1%	(59)	102.2%	(99.1%)
Property rates - penalties and collection charges	1 709	391	22.9%	467	27.3%	858	50.2%	440	91.5%	6.1%
Service charges - electricity revenue	72 207	18 887	26.2%	17 689	24.5%	36 576	50.7%	16 078	53.5%	10.0%
Service charges - water revenue	21 220	4 786	22.6%	4 621	21.8%	9 407	44.3%	4 480	43.8%	3.2%
Service charges - sanitation revenue	9 437	5 386	57.1%	1 343	14.2%	6 729	71.3%	1 240	69.0%	8.3%
Service charges - refuse revenue	5 222	2 733	52.3%	840	16.1%	3 573	68.4%	753	57.2%	11.5%
Service charges - other	565	167	29.6%	207	36.6%	374	66.2%	121	18.9%	70.2%
Rental of facilities and equipment	855	238	27.8%	155	18.2%	393	46.0%	153	47.9%	1.5%
Interest earned - external investments	2 005	587	29.3%	482	24.0%	1 069	53.3%	555	62.1%	(13.1%)
Interest earned - outstanding debtors	2 206	468	21.2%	559	25.3%	1 027	46.5%	493	48.1%	13.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	212	17	8.0%	18	8.4%	35	16.3%	23	11.7%	(22.1%)
Licences and permits	2 168	736	33.9%	141	6.5%	877	40.5%	418	48.7%	(66.1%)
Agency services	-	23	-	249	-	272	-	-	-	(100.0%)
Transfers recognised - operational	70 124	30 495	43.5%	17 741	25.3%	48 237	68.8%	14 651	81.3%	21.1%
Other own revenue	1 091	133	12.2%	133	12.2%	267	24.5%	155	49.3%	(13.9%)
Gains on disposal of PPE	188	-	-	-	-	-	-	179	-	(100.0%)
Operating Expenditure	**202 197**	**42 433**	**21.0%**	**39 654**	**19.6%**	**82 086**	**40.6%**	**35 526**	**46.8%**	**11.6%**
Employee related costs	63 514	12 382	19.5%	16 141	25.4%	28 523	44.9%	14 513	43.5%	11.2%
Remuneration of councillors	3 500	761	21.7%	254	7.3%	1 015	29.0%	538	21.8%	(52.7%)
Debt impairment	3 126	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 130	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	45 465	15 351	33.8%	9 362	20.6%	24 714	54.4%	8 469	56.7%	10.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 140	401	12.8%	569	18.1%	970	30.9%	293	31.3%	94.1%
Transfers and grants	1 033	5	.4%	2	.1%	6	.6%	5	-	(66.7%)
Other expenditure	54 962	13 534	24.6%	13 325	24.2%	26 859	48.9%	11 709	65.2%	13.8%
Loss on disposal of PPE	1 328	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 138**	**40 426**		**4 991**		**45 416**		**4 153**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**47 800**	**3 521**	**7.4%**	**6 771**	**14.2%**	**10 291**	**21.5%**	**3 484**	**9.9%**	**94.4%**
National Government	41 095	1 783	4.3%	2 896	7.0%	4 679	11.4%	2 719	8.3%	6.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 095**	**1 783**	**4.3%**	**2 896**	**7.0%**	**4 679**	**11.4%**	**2 719**	**8.3%**	**6.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 705	1 738	25.9%	3 875	57.8%	5 612	83.7%	764	-	406.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**47 800**	**3 521**	**7.4%**	**6 771**	**14.2%**	**10 291**	**21.5%**	**3 484**	**9.9%**	**94.4%**
Governance and Administration	**340**	**1**	**.3%**	**-**	**-**	**1**	**.3%**	**60**	**46.5%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	4	90.6%	(100.0%)
Budget & Treasury Office	40	1	2.5%	-	-	1	2.5%	56	34.7%	(100.0%)
Corporate Services	300	-	-	-	-	-	-	-	26.2%	-
Community and Public Safety	**1 700**	**54**	**3.2%**	**209**	**12.3%**	**263**	**15.5%**	**254**	**2.4%**	**(17.8%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 700	54	3.2%	209	12.3%	263	15.5%	206	-	1.5%
Public Safety	-	-	-	-	-	-	-	23	11.6%	(100.0%)
Housing	-	-	-	-	-	-	-	18	-	(100.0%)
Health	-	-	-	-	-	-	-	7	-	(100.0%)
Economic and Environmental Services	**7 100**	**583**	**8.2%**	**2 677**	**37.7%**	**3 260**	**45.9%**	**1 220**	**36.6%**	**119.4%**
Planning and Development	6 000	464	7.7%	2 663	44.4%	3 127	52.1%	-	-	(100.0%)
Road Transport	1 100	119	10.8%	14	1.2%	132	12.0%	1 220	36.6%	(98.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 660**	**2 882**	**7.5%**	**3 885**	**10.0%**	**6 767**	**17.5%**	**1 950**	**7.3%**	**99.3%**
Electricity	800	1 219	152.4%	984	123.0%	2 203	275.3%	379	6.5%	159.8%
Water	17 550	1 435	8.2%	1 801	10.3%	3 236	18.4%	1 344	6.7%	34.1%
Waste Water Management	10 207	-	-	93	.9%	93	.9%	192	23.3%	(51.5%)
Waste Management	10 103	229	2.3%	1 006	10.0%	1 235	12.2%	35	-	2 769.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**208 984**	**88 958**	**42.6%**	**72 063**	**34.5%**	**161 021**	**77.0%**	**43 988**	**60.1%**	**63.8%**
Ratepayers and other	**130 878**	**55 319**	**42.3%**	**45 753**	**35.0%**	**101 072**	**77.2%**	**28 288**	**48.8%**	**61.7%**
Government - operating	43 217	32 910	76.2%	25 054	58.0%	57 964	134.1%	14 651	132.2%	71.0%
Government - capital	28 632	-	-	-	-	-	-	-	-	-
Interest	6 257	729	11.7%	1 256	20.1%	1 985	31.7%	1 049	95.8%	19.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(172 163)**	**(114 582)**	**66.6%**	**(77 228)**	**44.9%**	**(191 810)**	**111.4%**	**(43 953)**	**95.5%**	**75.7%**
Suppliers and employees	(172 130)	(114 578)	66.6%	(77 226)	44.9%	(191 804)	111.4%	(43 948)	95.4%	75.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(33)	(5)	13.6%	(2)	4.5%	(6)	18.2%	(5)	-	(66.7%)
Net Cash from/(used) Operating Activities	**36 821**	**(25 624)**	**(69.6%)**	**(5 165)**	**(14.0%)**	**(30 789)**	**(83.6%)**	**35**	**(38.4%)**	**(14 793.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**29 000**	**-**	**12 000**	**-**	**41 000**	**-**	**2 179**	**-**	**450.8%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	179	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	29 000	-	12 000	-	41 000	-	2 000	-	500.0%
Payments	**(47 800)**	**(3 521)**	**7.4%**	**(6 771)**	**14.2%**	**(10 291)**	**21.5%**	**(3 484)**	**9.6%**	**94.4%**
Capital assets	(47 800)	(3 521)	7.4%	(6 771)	14.2%	(10 291)	21.5%	(3 484)	9.6%	94.4%
Net Cash from/(used) Investing Activities	**(47 800)**	**25 479**	**(53.3%)**	**5 229**	**(10.9%)**	**30 709**	**(64.2%)**	**(1 305)**	**(36.6%)**	**(500.7%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10 979)**	**(144)**	**1.3%**	**64**	**(.6%)**	**(80)**	**.7%**	**(1 270)**	**298.0%**	**(105.0%)**
Cash/cash equivalents at the year begin:	6 285	6 285	100.0%	6 141	97.7%	6 285	100.0%	804	.7%	664.1%
Cash/cash equivalents at the year end:	**(4 694)**	**6 141**	**(130.8%)**	**6 205**	**(132.2%)**	**6 205**	**(132.2%)**	**(466)**	**(1.2%)**	**(1 430.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	951	4.5%	610	2.9%	600	2.8%	18 963	89.8%	21 125	37.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 162	58.6%	631	8.9%	487	6.9%	1 824	25.7%	7 104	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	74	.6%	138	1.1%	108	.9%	11 833	97.4%	12 153	21.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	411	5.4%	278	3.7%	233	3.1%	6 666	87.8%	7 589	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	226	6.2%	139	3.8%	120	3.3%	3 146	86.7%	3 630	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(355)	(8.7%)	31	.7%	158	3.9%	4 260	104.1%	4 093	7.3%	-	-	-	-
Total By Income Source	**5 469**	**9.8%**	**1 827**	**3.3%**	**1 706**	**3.1%**	**46 692**	**83.8%**	**55 694**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	245	4.9%	498	10.0%	437	8.8%	3 811	76.4%	4 990	9.0%	-	-	-	-
Commercial	2 778	13.8%	505	2.5%	480	2.4%	16 399	81.3%	20 162	36.2%	-	-	-	-
Households	2 399	8.8%	797	2.9%	713	2.6%	23 212	85.6%	27 120	48.7%	-	-	-	-
Other	48	1.4%	28	.8%	76	2.2%	3 270	95.6%	3 422	6.1%	-	-	-	-
Total By Customer Group	**5 469**	**9.8%**	**1 827**	**3.3%**	**1 706**	**3.1%**	**46 692**	**83.8%**	**55 694**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	204	35.3%	374	64.7%	-	-	-	-	578	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**204**	**35.3%**	**374**	**64.7%**	**-**	**-**	**-**	**-**	**578**	**100.0%**

Contact Details

Municipal Manager	Jimmy Joubert (Acting MM)	049 807 5700
Financial Manager	Gerrar Maya (Acting CFO)	049 807 5739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**158 883**	**52 747**	**33.2%**	**43 760**	**27.5%**	**96 507**	**60.7%**	**40 040**	**55.1%**	**9.3%**
Property rates	8 594	8 615	100.2%	(80)	(.9%)	8 536	99.3%	(2)	100.9%	3 499.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	69 169	17 803	25.7%	18 861	27.3%	36 664	53.0%	17 138	51.7%	10.1%
Service charges - water revenue	11 183	2 988	26.7%	2 978	26.6%	5 966	53.4%	2 748	49.6%	8.4%
Service charges - sanitation revenue	5 771	1 422	24.6%	1 476	25.6%	2 898	50.2%	1 362	49.7%	8.4%
Service charges - refuse revenue	7 775	1 972	25.4%	1 983	25.5%	3 956	50.9%	1 848	50.1%	7.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	186	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 200	424	35.3%	301	25.1%	724	60.4%	383	50.0%	(21.5%)
Interest earned - outstanding debtors	2 110	504	23.9%	611	29.0%	1 115	52.9%	563	53.4%	8.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	106	28	26.1%	19	17.7%	46	43.9%	24	26.5%	(22.1%)
Licences and permits	580	158	27.2%	148	25.4%	305	52.6%	156	45.5%	(5.1%)
Agency services	633	173	27.4%	176	27.7%	349	55.1%	167	56.4%	4.9%
Transfers recognised - operational	49 087	17 875	36.4%	16 919	34.5%	34 795	70.9%	13 607	54.9%	24.3%
Other own revenue	2 445	784	32.1%	368	15.0%	1 152	47.1%	2 047	57.6%	(82.0%)
Gains on disposal of PPE	45	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	**180 227**	**36 889**	**20.5%**	**54 271**	**30.1%**	**91 160**	**50.6%**	**37 856**	**52.0%**	**43.4%**
Employee related costs	52 472	12 024	22.9%	14 482	27.6%	26 506	50.5%	13 272	47.1%	9.1%
Remuneration of councillors	2 688	672	25.0%	731	27.2%	1 403	52.2%	602	46.4%	21.4%
Debt impairment	6 674	-	-	3 337	50.0%	3 337	50.0%	2 243	70.9%	48.8%
Depreciation and asset impairment	20 056	-	-	10 039	50.1%	10 039	50.1%	711	41.7%	1 311.4%
Finance charges	250	-	-	-	-	-	-	-	-	-
Bulk purchases	51 806	13 575	26.2%	12 654	24.4%	26 229	50.6%	10 183	55.2%	24.3%
Other Materials	2 219	-	-	-	-	-	-	-	-	-
Contracted services	688	220	32.0%	662	96.3%	883	128.3%	1 497	366.7%	(55.7%)
Transfers and grants	21	-	-	-	-	-	-	-	-	-
Other expenditure	43 352	10 398	24.0%	12 366	28.5%	22 764	52.5%	9 348	54.0%	32.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 343)**	**15 858**		**(10 511)**		**5 347**		**2 184**		
Transfers recognised - capital	29 265	3 442	11.8%	11 135	38.0%	14 577	49.8%	2 635	10.7%	322.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 922**	**19 300**		**624**		**19 924**		**4 819**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 922**	**19 300**		**624**		**19 924**		**4 819**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 922**	**19 300**		**624**		**19 924**		**4 819**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 922**	**19 300**		**624**		**19 924**		**4 819**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**37 276**	**5 392**	**14.5%**	**9 150**	**24.5%**	**14 543**	**39.0%**	**2 831**	**12.1%**	**223.2%**
National Government	26 265	3 117	11.9%	3 753	14.3%	6 870	26.2%	1 357	5.5%	176.6%
Provincial Government	-	2 057	-	3 866	-	5 923	-	1 028	-	276.0%
District Municipality	3 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 265**	**5 174**	**17.7%**	**7 619**	**26.0%**	**12 793**	**43.7%**	**2 385**	**9.9%**	**219.4%**
Borrowing	3 000	-	-	-	-	-	-	-	-	-
Internally generated funds	5 011	219	4.4%	1 531	30.6%	1 750	34.9%	446	32.4%	243.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**37 276**	**5 392**	**14.5%**	**9 150**	**24.5%**	**14 543**	**39.0%**	**2 831**	**12.1%**	**223.2%**
Governance and Administration	**555**	**40**	**7.2%**	**300**	**54.0%**	**340**	**61.3%**	**86**	**68.1%**	**248.2%**
Executive & Council	150	15	9.9%	7	4.4%	21	14.3%	8	45.5%	(16.4%)
Budget & Treasury Office	305	9	3.1%	291	95.3%	300	98.4%	28	79.6%	921.6%
Corporate Services	100	16	15.8%	3	2.8%	19	18.6%	50	183.1%	(94.5%)
Community and Public Safety	**12 071**	**1 322**	**11.0%**	**1 435**	**11.9%**	**2 757**	**22.8%**	**20**	**1.9%**	**7 243.6%**
Community & Social Services	4 305	1 195	27.8%	390	9.1%	1 585	36.8%	20	2.1%	1 896.9%
Sport And Recreation	3 400	82	2.4%	38	1.1%	120	3.5%	-	-	(100.0%)
Public Safety	355	-	-	1 000	281.7%	1 000	281.7%	-	-	(100.0%)
Housing	4 011	-	-	-	-	-	-	-	-	-
Health	-	45	-	8	-	52	-	-	-	(100.0%)
Economic and Environmental Services	**7 600**	**1 201**	**15.8%**	**1 549**	**20.4%**	**2 749**	**36.2%**	**1 245**	**6.5%**	**24.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 560	1 201	15.9%	1 549	20.5%	2 749	36.4%	1 245	7.1%	24.4%
Environmental Protection	40	-	-	-	-	-	-	-	-	-
Trading Services	**17 050**	**2 830**	**16.6%**	**5 866**	**34.4%**	**8 696**	**51.0%**	**1 481**	**22.7%**	**296.0%**
Electricity	1 000	-	-	168	16.8%	168	16.8%	107	10.6%	56.9%
Water	2 496	610	24.4%	1 354	54.2%	1 963	78.7%	331	13.7%	309.3%
Waste Water Management	11 754	2 220	18.9%	4 344	37.0%	6 564	55.8%	1 013	25.6%	329.0%
Waste Management	1 800	-	-	-	-	-	-	31	75.2%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**177 207**	**57 386**	**32.4%**	**57 912**	**32.7%**	**115 298**	**65.1%**	**38 876**	**53.4%**	**49.0%**
Ratepayers and other	**98 967**	**25 649**	**25.9%**	**27 035**	**27.3%**	**52 684**	**53.2%**	**22 295**	**48.2%**	**21.3%**
Government - operating	49 087	20 204	41.2%	17 019	34.7%	37 222	75.8%	13 909	75.9%	22.4%
Government - capital	26 265	10 759	41.0%	12 987	49.4%	23 746	90.4%	2 265	36.0%	473.4%
Interest	2 888	774	26.8%	871	30.2%	1 645	57.0%	409	57.5%	113.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(154 865)**	**(46 473)**	**30.0%**	**(42 932)**	**27.7%**	**(89 405)**	**57.7%**	**(36 714)**	**55.1%**	**16.9%**
Suppliers and employees	(154 580)	(46 473)	30.1%	(42 932)	27.8%	(89 405)	57.8%	(36 575)	55.1%	17.4%
Finance charges	(285)	-	-	-	-	-	-	(140)	55.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 342**	**10 913**	**48.8%**	**14 980**	**67.0%**	**25 893**	**115.9%**	**2 162**	**45.8%**	**592.9%**
Cash Flow from Investing Activities										
Receipts	**3 045**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**222.5%**	**-**
Proceeds on disposal of PPE	3 045	-	-	-	-	-	-	-	240.3%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(37 276)**	**(5 392)**	**14.5%**	**(9 150)**	**24.5%**	**(14 543)**	**39.0%**	**(5 048)**	**20.3%**	**81.3%**
Capital assets	(37 276)	(5 392)	14.5%	(9 150)	24.5%	(14 543)	39.0%	(5 048)	20.3%	81.3%
Net Cash from/(used) Investing Activities	**(34 231)**	**(5 392)**	**15.8%**	**(9 150)**	**26.7%**	**(14 543)**	**42.5%**	**(5 048)**	**18.6%**	**81.3%**
Cash Flow from Financing Activities										
Receipts	**3 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	-	-	-	-	-	-	-	-	-
Payments	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(9 289)**	**5 521**	**(59.4%)**	**5 830**	**(62.8%)**	**11 351**	**(122.2%)**	**(2 886)**	**(408.0%)**	**(302.0%)**
Cash/cash equivalents at the year begin:	29 567	26 447	89.4%	31 967	108.1%	26 447	89.4%	30 771	107.3%	3.9%
Cash/cash equivalents at the year end:	**20 278**	**31 967**	**157.6%**	**37 797**	**186.4%**	**37 797**	**186.4%**	**27 885**	**168.7%**	**35.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 075	10.1%	452	4.2%	387	3.6%	8 757	82.1%	10 671	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 862	52.5%	1 123	10.1%	669	6.0%	3 511	31.4%	11 164	24.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	273	2.9%	46	.5%	36	.4%	9 205	96.3%	9 559	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	472	7.7%	172	2.8%	153	2.5%	5 334	87.0%	6 130	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	591	7.3%	233	2.9%	210	2.6%	7 061	87.2%	8 095	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(142)	(19.5%)	21	2.9%	28	3.8%	825	112.8%	731	1.6%	-	-	-	-
Total By Income Source	**8 131**	**17.5%**	**2 047**	**4.4%**	**1 482**	**3.2%**	**34 692**	**74.8%**	**46 352**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	322	4.2%	115	1.5%	80	1.1%	7 071	93.2%	7 589	16.4%	-	-	-	-
Commercial	1 333	61.3%	153	7.1%	96	4.4%	591	27.2%	2 173	4.7%	-	-	-	-
Households	6 476	17.7%	1 779	4.9%	1 306	3.6%	27 030	73.9%	36 590	78.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 131**	**17.5%**	**2 047**	**4.4%**	**1 482**	**3.2%**	**34 692**	**74.8%**	**46 352**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58	48.1%	63	51.9%	-	-	-	-	121	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**58**	**48.1%**	**63**	**51.9%**	**-**	**-**	**-**	**-**	**121**	**100.0%**

Contact Details

Municipal Manager	Moppo Mene	042 243 6403
Financial Manager	Mr Gerard Goliath	042 243 6405

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: IKWEZI (EC103)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**40 696**	**12 166**	**29.9%**	**2 627**	**6.5%**	**14 793**	**36.4%**	**6 080**	**39.7%**	**(56.8%)**
Property rates	2 091	3 465	165.7%	-	-	3 465	165.7%	-	99.4%	-
Property rates - penalties and collection charges	(870)	8	(.9%)	70	(8.0%)	77	(8.9%)	46	26.3%	52.7%
Service charges - electricity revenue	5 213	829	15.9%	1 393	26.7%	2 222	42.6%	1 226	49.6%	13.6%
Service charges - water revenue	1 336	103	7.7%	310	23.2%	413	30.9%	209	13.3%	47.9%
Service charges - sanitation revenue	1 626	127	7.8%	377	23.2%	505	31.0%	256	19.8%	47.1%
Service charges - refuse revenue	1 293	107	8.3%	320	24.8%	427	33.0%	199	41.3%	60.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	230	1	.3%	1	.3%	1	.5%	2	3.5%	(67.4%)
Interest earned - external investments	251	21	8.4%	-	-	21	8.4%	-	-	-
Interest earned - outstanding debtors	960	-	-	249	25.9%	249	25.9%	156	31.2%	59.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	17	.9%	(100.0%)
Agency services	229	-	-	-	-	-	-	8	-	(100.0%)
Transfers recognised - operational	22 181	7 492	33.8%	(96)	(.4%)	7 397	33.3%	795	38.1%	(112.0%)
Other own revenue	6 156	13	.2%	4	.1%	17	.3%	3 165	66.6%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**40 747**	**4 454**	**10.9%**	**11 039**	**27.1%**	**15 493**	**38.0%**	**7 121**	**34.8%**	**55.0%**
Employee related costs	20 619	2 778	13.5%	7 488	36.3%	10 266	49.8%	3 162	39.3%	136.8%
Remuneration of councillors	1 641	742	45.2%	704	42.9%	1 446	88.1%	241	42.4%	191.6%
Debt impairment	645	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 218	-	-	-	-	-	-	-	-	-
Finance charges	1 543	-	-	5	.3%	5	.3%	13	-	(62.1%)
Bulk purchases	6 191	-	-	1 073	17.3%	1 073	17.3%	1 780	55.7%	(39.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 915	24	1.3%	236	12.3%	260	13.6%	36	54.6%	547.8%
Transfers and grants	-	772	-	392	-	1 164	-	-	-	(100.0%)
Other expenditure	6 974	138	2.0%	1 140	16.3%	1 278	18.3%	1 888	18.7%	(39.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50)**	**7 712**		**(8 411)**		**(700)**		**(1 041)**		
Transfers recognised - capital	9 239	-	-	486	5.3%	486	5.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 189**	**7 712**		**(7 925)**		**(213)**		**(1 041)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 189**	**7 712**		**(7 925)**		**(213)**		**(1 041)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 189**	**7 712**		**(7 925)**		**(213)**		**(1 041)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 189**	**7 712**		**(7 925)**		**(213)**		**(1 041)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**16 589**	**879**	**5.3%**	**2 692**	**16.2%**	**3 572**	**21.5%**	**1 556**	**8.5%**	**73.0%**
National Government	10 239	879	8.6%	2 692	26.3%	3 572	34.9%	1 496	11.4%	80.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 239**	**879**	**8.6%**	**2 692**	**26.3%**	**3 572**	**34.9%**	**1 496**	**11.4%**	**80.0%**
Borrowing	6 000	-	-	-	-	-	-	-	-	-
Internally generated funds	350	-	-	-	-	-	-	60	23.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 589**	**879**	**5.3%**	**2 692**	**16.2%**	**3 572**	**21.5%**	**1 556**	**8.5%**	**73.0%**
Governance and Administration	**7 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	250	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 950	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**879**	**-**	**2 392**	**-**	**3 272**	**-**	**1 173**	**1 313.3%**	**103.9%**
Community & Social Services	-	879	-	2 392	-	3 272	-	1 173	27 579.1%	103.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 486**	**-**	**-**	**300**	**20.2%**	**300**	**20.2%**	**292**	**3.8%**	**2.8%**
Planning and Development	486	-	-	-	-	-	-	-	-	-
Road Transport	1 000	-	-	300	30.0%	300	30.0%	292	4.9%	2.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 903**	**-**	**-**	**-**	**-**	**-**	**-**	**91**	**1.5%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 803	-	-	-	-	-	-	-	4.2%	-
Waste Management	100	-	-	-	-	-	-	91	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**59 829**	**16 039**	**26.8%**	**10 943**	**18.3%**	**26 982**	**45.1%**	**12 576**	**66.5%**	**(13.0%)**
Ratepayers and other	**16 862**	**2 864**	**17.0%**	**732**	**4.3%**	**3 596**	**21.3%**	**8 462**	**785.5%**	**(91.3%)**
Government - operating	33 964	9 965	29.3%	5 920	17.4%	15 885	46.8%	4 077	24.6%	45.2%
Government - capital	8 753	3 210	36.7%	4 290	49.0%	7 500	85.7%	-	-	(100.0%)
Interest	251	-	-	1	.3%	1	.3%	38	4.9%	(98.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(42 324)**	**(6 748)**	**15.9%**	**(11 263)**	**26.6%**	**(18 011)**	**42.6%**	**(15 021)**	**63.8%**	**(25.0%)**
Suppliers and employees	(41 980)	(6 046)	14.4%	(11 258)	26.8%	(17 303)	41.2%	(15 008)	63.9%	(25.0%)
Finance charges	(343)	-	-	(5)	1.5%	(5)	1.5%	(14)	45.3%	(63.1%)
Transfers and grants	-	(702)	-	-	-	(702)	-	-	-	-
Net Cash from/(used) Operating Activities	**17 505**	**9 292**	**53.1%**	**(320)**	**(1.8%)**	**8 971**	**51.2%**	**(2 445)**	**75.0%**	**(86.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(8 753)**	**(110)**	**1.3%**	**(2 768)**	**31.6%**	**(2 878)**	**32.9%**	**(327)**	**1.5%**	**746.2%**
Capital assets	(8 753)	(110)	1.3%	(2 768)	31.6%	(2 878)	32.9%	(327)	1.5%	746.2%
Net Cash from/(used) Investing Activities	**(8 753)**	**(110)**	**1.3%**	**(2 768)**	**31.6%**	**(2 878)**	**32.9%**	**(327)**	**1.5%**	**746.2%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(15)**	**-**	**(15)**	**-**	**(55)**	**8.0%**	**(72.0%)**
Repayment of borrowing	-	-	-	(15)	-	(15)	-	(55)	8.0%	(72.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(15)**	**-**	**(15)**	**-**	**(55)**	**8.0%**	**(72.0%)**
Net Increase/(Decrease) in cash held	**8 753**	**9 182**	**104.9%**	**(3 103)**	**(35.5%)**	**6 078**	**69.4%**	**(2 827)**	**(56.5%)**	**9.8%**
Cash/cash equivalents at the year begin:	51 532	(281)	(.5%)	8 900	17.3%	(281)	(.5%)	10 818	-	(17.7%)
Cash/cash equivalents at the year end:	**60 285**	**8 900**	**14.8%**	**5 797**	**9.6%**	**5 797**	**9.6%**	**7 991**	**(46.2%)**	**(27.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	156	4.1%	77	2.0%	75	2.0%	3 506	91.9%	3 814	16.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	604	12.6%	380	7.9%	235	4.9%	3 574	74.6%	4 792	20.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11	.3%	579	17.6%	429	13.0%	2 270	69.0%	3 289	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	178	4.3%	89	2.2%	89	2.1%	3 801	91.4%	4 158	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	4.3%	78	2.1%	77	2.1%	3 398	91.5%	3 713	15.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3	.1%	10	.2%	16	.4%	4 108	99.3%	4 137	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(520)	304.1%	-	-	-	-	349	(204.1%)	(171)	(.7%)	-	-	-	-
Total By Income Source	**591**	**2.5%**	**1 214**	**5.1%**	**919**	**3.9%**	**21 007**	**88.5%**	**23 732**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	21	6.4%	239	74.0%	13	3.9%	51	15.7%	323	1.4%	-	-	-	-
Commercial	(5)	(1.2%)	87	20.6%	48	11.4%	292	69.1%	422	1.8%	-	-	-	-
Households	650	3.1%	692	3.4%	784	3.8%	18 531	89.7%	20 658	87.0%	-	-	-	-
Other	(75)	(3.2%)	196	8.4%	74	3.2%	2 134	91.6%	2 329	9.8%	-	-	-	-
Total By Customer Group	**591**	**2.5%**	**1 214**	**5.1%**	**919**	**3.9%**	**21 007**	**88.5%**	**23 732**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 172	69.2%	177	5.6%	59	1.9%	729	23.3%	3 137	48.0%
Auditor-General	29	.9%	216	6.3%	871	25.7%	2 279	67.1%	3 395	52.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 201**	**33.7%**	**392**	**6.0%**	**930**	**14.2%**	**3 009**	**46.1%**	**6 532**	**100.0%**

Contact Details

Municipal Manager	Thembani Gutas	049 836 0021
Financial Manager	N Bomvane	049 836 0021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**389 369**	**98 617**	**25.3%**	**48 822**	**12.5%**	**147 439**	**37.9%**	**82 117**	**55.3%**	**(40.5%)**
Property rates	-	22 861	-	7 684	-	30 545	-	8 212	72.5%	(6.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	27 710	-	23 701	-	51 411	-	26 278	45.8%	(9.8%)
Service charges - water revenue	-	13 491	-	6 229	-	19 720	-	15 997	57.4%	(61.1%)
Service charges - sanitation revenue	-	9 153	-	3 587	-	12 740	-	3 035	62.0%	18.2%
Service charges - refuse revenue	-	2 388	-	2 254	-	4 641	-	2 094	49.7%	7.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	315	-	271	-	586	-	301	13.8%	(10.0%)
Interest earned - external investments	-	38	-	15	-	53	-	80	5.6%	(81.3%)
Interest earned - outstanding debtors	-	2 363	-	2 882	-	5 246	-	2 719	113.9%	6.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	83	-	6	-	88	-	302	60.0%	(98.1%)
Licences and permits	-	489	-	747	-	1 235	-	680	18.4%	9.8%
Agency services	-	30	-	577	-	608	-	620	614.1%	(6.9%)
Transfers recognised - operational	-	19 252	-	450	-	19 702	-	21 472	66.7%	(97.9%)
Other own revenue	389 369	446	.1%	419	.1%	865	.2%	327	12.8%	28.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**344 644**	**66 119**	**19.2%**	**80 560**	**23.4%**	**146 680**	**42.6%**	**75 242**	**51.1%**	**7.1%**
Employee related costs	-	29 055	-	35 160	-	64 215	-	31 179	53.0%	12.8%
Remuneration of councillors	-	1 826	-	4 347	-	6 173	-	1 781	44.8%	144.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	2 205	-	2 205	-	-	-	(100.0%)
Bulk purchases	-	8 867	-	8 186	-	17 053	-	13 180	55.2%	(37.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	344 644	26 371	7.7%	30 662	8.9%	57 033	16.5%	29 102	49.6%	5.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 725**	**32 497**		**(31 738)**		**759**		**6 875**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**144 035**	**9 239**	**6.4%**	**17 149**	**11.9%**	**26 387**	**18.3%**	**12 909**	**20.0%**	**32.8%**
National Government	48 814	3 735	7.7%	8 172	16.7%	11 907	24.4%	11 653	73.9%	(29.9%)
Provincial Government	1 680	-	-	-	-	-	-	-	-	-
District Municipality	10 168	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 661**	**3 735**	**6.2%**	**8 172**	**13.5%**	**11 907**	**19.6%**	**11 653**	**35.8%**	**(29.9%)**
Borrowing	38 649	3 063	7.9%	7 117	18.4%	10 180	26.3%	-	-	(100.0%)
Internally generated funds	44 725	2 440	5.5%	1 860	4.2%	4 301	9.6%	1 257	17.7%	48.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**144 035**	**9 239**	**6.4%**	**17 149**	**11.9%**	**26 387**	**18.3%**	**12 909**	**20.0%**	**32.8%**
Governance and Administration	**11 105**	**570**	**5.1%**	**979**	**8.8%**	**1 549**	**13.9%**	**105**	**11.0%**	**829.6%**
Executive & Council	-	35	-	-	-	35	-	-	9.2%	-
Budget & Treasury Office	400	148	36.9%	92	23.1%	240	60.0%	4	1.2%	2 048.5%
Corporate Services	10 705	387	3.6%	887	8.3%	1 273	11.9%	101	167.5%	777.7%
Community and Public Safety	**6 048**	**2 523**	**41.7%**	**85**	**1.4%**	**2 608**	**43.1%**	**6 430**	**273.5%**	**(98.7%)**
Community & Social Services	4 298	-	-	18	.4%	18	.4%	-	39.6%	(100.0%)
Sport And Recreation	850	2 521	296.5%	-	-	2 521	296.5%	6 216	1 698.8%	(100.0%)
Public Safety	900	-	-	67	7.5%	67	7.5%	214	67.2%	(68.7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	2	-	0	-	2	-	-	-	(100.0%)
Economic and Environmental Services	**36 424**	**941**	**2.6%**	**2 769**	**7.6%**	**3 710**	**10.2%**	**2 134**	**22.6%**	**29.7%**
Planning and Development	22 556	729	3.2%	2 110	9.4%	2 839	12.6%	74	12.1%	2 770.3%
Road Transport	13 868	207	1.5%	659	4.8%	866	6.2%	1 601	104.7%	(58.8%)
Environmental Protection	-	5	-	-	-	5	-	460	-	(100.0%)
Trading Services	**86 368**	**5 206**	**6.0%**	**13 316**	**15.4%**	**18 521**	**21.4%**	**4 239**	**11.7%**	**214.1%**
Electricity	8 075	308	3.8%	1 079	13.4%	1 388	17.2%	349	4.2%	209.0%
Water	40 805	3 708	9.1%	8 632	21.2%	12 340	30.2%	2 110	7.4%	309.1%
Waste Water Management	34 987	1 189	3.4%	3 604	10.3%	4 793	13.7%	1 780	30.7%	102.4%
Waste Management	2 500	-	-	-	-	-	-	-	-	-
Other	**4 091**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**440 863**	**140 174**	**31.8%**	**70 996**	**16.1%**	**211 169**	**47.9%**	**107 592**	**63.2%**	**(34.0%)**
Ratepayers and other	**290 245**	**62 012**	**21.4%**	**58 293**	**20.1%**	**120 305**	**41.4%**	**61 888**	**55.3%**	**(5.8%)**
Government - operating	85 124	29 405	34.5%	-	-	29 405	34.5%	22 580	75.2%	(100.0%)
Government - capital	51 494	48 719	94.6%	12 688	24.6%	61 407	119.3%	23 044	97.9%	(44.9%)
Interest	14 000	38	.3%	15	.1%	53	.4%	80	1.6%	(81.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(344 644)**	**(82 528)**	**23.9%**	**(90 161)**	**26.2%**	**(172 689)**	**50.1%**	**(73 676)**	**48.6%**	**22.4%**
Suppliers and employees	(343 033)	(82 368)	24.0%	(90 001)	26.2%	(172 370)	50.2%	(73 525)	48.5%	22.4%
Finance charges	(427)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 184)	(159)	13.5%	(159)	13.5%	(319)	26.9%	(151)	-	5.5%
Net Cash from/(used) Operating Activities	**96 219**	**57 646**	**59.9%**	**(19 165)**	**(19.9%)**	**38 481**	**40.0%**	**33 916**	**112.8%**	**(156.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**7 500**	**-**	**11 555**	**-**	**19 055**	**-**	**15 976**	**-**	**(27.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	7 500	-	11 555	-	19 055	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	15 976	-	(100.0%)
Payments	**-**	**(20 692)**	**-**	**(16 018)**	**-**	**(36 710)**	**-**	**(20 753)**	**-**	**(22.8%)**
Capital assets	-	(20 692)	-	(16 018)	-	(36 710)	-	(20 753)	-	(22.8%)
Net Cash from/(used) Investing Activities	**-**	**(13 192)**	**-**	**(4 463)**	**-**	**(17 656)**	**-**	**(4 777)**	**-**	**(6.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(2 205)**	**-**	**(2 205)**	**-**	**(122)**	**50.0%**	**1 710.9%**
Repayment of borrowing	-	-	-	(2 205)	-	(2 205)	-	(122)	50.0%	1 710.9%
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(2 205)**	**-**	**(2 205)**	**-**	**(122)**	**(.9%)**	**1 710.9%**
Net Increase/(Decrease) in cash held	**96 219**	**44 454**	**46.2%**	**(25 834)**	**(26.8%)**	**18 620**	**19.4%**	**29 017**	**59.1%**	**(189.0%)**
Cash/cash equivalents at the year begin:	-	109 893	-	154 346	-	109 893	-	102 409	100.0%	50.7%
Cash/cash equivalents at the year end:	**94 007**	**154 346**	**164.2%**	**128 512**	**136.7%**	**128 512**	**136.7%**	**131 426**	**71.8%**	**(2.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 455	27.4%	2 315	5.1%	1 933	4.3%	28 740	63.2%	45 442	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 361	36.2%	5 171	13.0%	2 250	5.7%	17 929	45.1%	39 711	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 719	25.4%	2 841	2.1%	1 931	1.5%	94 265	71.0%	132 755	54.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	58	47.6%	0	.4%	0	.3%	63	51.7%	121	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 006	39.0%	429	2.8%	351	2.3%	8 632	56.0%	15 418	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	94	.9%	176	1.7%	54	.5%	9 962	96.8%	10 286	4.2%	-	-	-	-
Total By Income Source	**66 692**	**27.4%**	**10 932**	**4.5%**	**6 519**	**2.7%**	**159 590**	**65.5%**	**243 733**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 558	39.6%	1 083	12.1%	531	5.9%	3 810	42.4%	8 982	3.7%	-	-	-	-
Commercial	8 550	26.7%	2 543	8.0%	1 305	4.1%	19 580	61.2%	31 978	13.1%	-	-	-	-
Households	54 528	27.2%	7 269	3.6%	4 645	2.3%	134 022	66.9%	200 463	82.2%	-	-	-	-
Other	56	2.4%	38	1.7%	39	1.7%	2 177	94.2%	2 310	.9%	-	-	-	-
Total By Customer Group	**66 692**	**27.4%**	**10 932**	**4.5%**	**6 519**	**2.7%**	**159 590**	**65.5%**	**243 733**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 137	100.0%	-	-	-	-	-	-	4 137	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 137**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 137**	**100.0%**

Contact Details

Municipal Manager	Mr Pravine Naidoo	046 603 6028
Financial Manager	Mr Marius Crouse(Acting)	046 603 6209

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**360 082**	**73 077**	**20.3%**	**80 572**	**22.4%**	**153 649**	**42.7%**	**59 221**	**51.4%**	**36.1%**
Property rates	2 107	22 021	1 045.2%	13 120	622.7%	35 142	1 667.9%	17 369	49.4%	(24.5%)
Property rates - penalties and collection charges	80 746	1 163	1.4%	6 666	8.3%	7 829	9.7%	572	114.4%	1 065.5%
Service charges - electricity revenue	-	3 398	-	1 074	-	4 472	-	6 090	28.2%	(82.4%)
Service charges - water revenue	15 199	3 820	25.1%	-	-	3 820	25.1%	5 075	41.1%	(100.0%)
Service charges - sanitation revenue	-	-	-	139	-	139	-	2 092	28.7%	(93.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	2 275	28.8%	(100.0%)
Service charges - other	343	-	-	1 251	364.6%	1 251	364.6%	1	8.1%	147 065.4%
Rental of facilities and equipment	1 106	149	13.4%	84	7.6%	232	21.0%	154	44.0%	(45.9%)
Interest earned - external investments	462	19	4.0%	109	23.6%	128	27.6%	35	8.6%	209.3%
Interest earned - outstanding debtors	-	760	-	751	-	1 512	-	732	37.8%	2.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	15	125	856.3%	92	628.9%	216	1 485.2%	158	38.5%	(42.2%)
Licences and permits	1 574	515	32.7%	453	28.8%	968	61.5%	231	27.4%	95.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	4 431	2 244	50.6%	2 545	57.4%	4 789	108.1%	13 741	65.8%	(81.5%)
Other own revenue	253 502	38 863	15.3%	54 280	21.4%	93 143	36.7%	10 694	326.1%	407.6%
Gains on disposal of PPE	596	-	-	8	1.4%	8	1.4%	-	.1%	(100.0%)
Operating Expenditure	**273 643**	**59 030**	**21.6%**	**85 983**	**31.4%**	**145 012**	**53.0%**	**56 526**	**41.6%**	**52.1%**
Employee related costs	82 920	19 894	24.0%	24 075	29.0%	43 970	53.0%	21 774	50.8%	10.6%
Remuneration of councillors	5 721	1 245	21.8%	415	7.3%	1 660	29.0%	1 264	50.3%	(67.2%)
Debt impairment	11 222	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 779	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	394	37.3%	(100.0%)
Bulk purchases	-	7 704	-	2 258	-	9 962	-	6 878	26.0%	(67.2%)
Other Materials	12 137	406	3.3%	260	2.1%	665	5.5%	-	2.3%	(100.0%)
Contracted services	9 990	462	4.6%	108	1.1%	570	5.7%	957	11.1%	(88.7%)
Transfers and grants	34 540	9 692	28.1%	5 015	14.5%	14 707	42.6%	8 285	-	(39.5%)
Other expenditure	114 246	19 627	17.2%	53 852	47.1%	73 478	64.3%	16 974	40.6%	217.3%
Loss on disposal of PPE	89	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	**86 439**	**14 047**		**(5 410)**		**8 637**		**2 695**		
Transfers recognised - capital	30 109	3 052	10.1%	6 590	21.9%	9 642	32.0%	6 116	20.4%	7.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**116 548**	**17 099**		**1 180**		**18 279**		**8 810**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**116 548**	**17 099**		**1 180**		**18 279**		**8 810**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**116 548**	**17 099**		**1 180**		**18 279**		**8 810**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**116 548**	**17 099**		**1 180**		**18 279**		**8 810**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**35 327**	**5 352**	**15.1%**	**11 129**	**31.5%**	**16 480**	**46.7%**	**6 367**	**30.3%**	**74.8%**
National Government	8 880	212	2.4%	516	5.8%	729	8.2%	1 812	18.6%	(71.5%)
Provincial Government	21 872	3 218	14.7%	7 529	34.4%	10 748	49.1%	2 674	287.1%	181.5%
District Municipality	-	-	-	-	-	-	-	21	-	(100.0%)
Other transfers and grants	2 800	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 552**	**3 430**	**10.2%**	**8 046**	**24.0%**	**11 476**	**34.2%**	**4 508**	**27.8%**	**78.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	1 775	1 921	108.2%	3 083	173.7%	5 004	281.9%	1 860	-	65.8%
Capital Expenditure Standard Classification	**35 327**	**5 352**	**15.1%**	**11 129**	**31.5%**	**16 480**	**46.7%**	**6 367**	**30.3%**	**74.8%**
Governance and Administration	**66**	**70**	**105.5%**	**535**	**808.9%**	**605**	**914.4%**	**37**	**19.2%**	**1 353.3%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	49	59	121.3%	518	1 064.4%	577	1 185.8%	37	20.4%	1 306.9%
Corporate Services	18	11	61.5%	17	97.7%	28	159.3%	-	-	(100.0%)
Community and Public Safety	**3 289**	**70**	**2.1%**	**167**	**5.1%**	**237**	**7.2%**	**409**	**273.3%**	**(59.1%)**
Community & Social Services	3 289	28	.8%	157	4.8%	185	5.6%	2	1.3%	8 847.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	25	-	-	-	25	-	405	-	(100.0%)
Housing	-	16	-	9	-	25	-	2	-	374.1%
Health	-	1	-	1	-	2	-	-	-	(100.0%)
Economic and Environmental Services	**3 825**	**3 490**	**91.2%**	**3 020**	**79.0%**	**6 510**	**170.2%**	**236**	**8.8%**	**1 178.8%**
Planning and Development	25	39	156.5%	-	-	39	156.5%	50	120.8%	(100.0%)
Road Transport	3 800	3 451	90.8%	3 020	79.5%	6 471	170.3%	186	4.6%	1 524.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 147**	**1 721**	**6.1%**	**7 406**	**26.3%**	**9 128**	**32.4%**	**5 685**	**31.0%**	**30.3%**
Electricity	4 500	-	-	3 141	69.8%	3 141	69.8%	2 205	87.5%	42.5%
Water	-	60	-	374	-	434	-	21	-	1 670.8%
Waste Water Management	21 872	1 661	7.6%	3 891	17.8%	5 553	25.4%	3 459	20.2%	12.5%
Waste Management	1 775	-	-	-	-	-	-	1	.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**277 613**	**116 153**	**41.8%**	**73 187**	**26.4%**	**189 340**	**68.2%**	**82 611**	**62.4%**	**(11.4%)**
Ratepayers and other	**210 612**	**87 926**	**41.7%**	**63 187**	**30.0%**	**151 113**	**71.7%**	**58 648**	**68.1%**	**7.7%**
Government - operating	63 545	24 405	38.4%	2 545	4.0%	26 950	42.4%	17 079	71.4%	(85.1%)
Government - capital	-	3 052	-	6 590	-	9 642	-	6 117	20.3%	7.7%
Interest	3 456	770	22.3%	864	25.0%	1 635	47.3%	767	44.1%	12.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(158 877)**	**(108 056)**	**68.0%**	**(81 635)**	**51.4%**	**(189 691)**	**119.4%**	**(70 211)**	**64.2%**	**16.3%**
Suppliers and employees	(156 498)	(98 215)	62.8%	(71 266)	45.5%	(169 481)	108.3%	(65 345)	81.0%	9.1%
Finance charges	(1 484)	(149)	10.1%	(497)	33.5%	(646)	43.5%	(147)	6.3%	237.4%
Transfers and grants	(895)	(9 691)	1 082.8%	(9 873)	1 103.1%	(19 564)	2 185.9%	(4 719)	16.1%	109.2%
Net Cash from/(used) Operating Activities	**118 736**	**8 097**	**6.8%**	**(8 449)**	**(7.1%)**	**(351)**	**(.3%)**	**12 400**	**52.0%**	**(168.1%)**
Cash Flow from Investing Activities										
Receipts	**(5 535)**	**23**	**(.4%)**	**24**	**(.4%)**	**47**	**(.9%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	23	-	24	-	47	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(5 535)	-	-	-	-	-	-	-	-	-
Payments	**(12 056)**	**(5 352)**	**44.4%**	**(11 129)**	**92.3%**	**(16 480)**	**136.7%**	**(7 616)**	**33.6%**	**46.1%**
Capital assets	(12 056)	(5 352)	44.4%	(11 129)	92.3%	(16 480)	136.7%	(7 616)	33.6%	46.1%
Net Cash from/(used) Investing Activities	**(17 591)**	**(5 328)**	**30.3%**	**(11 105)**	**63.1%**	**(16 433)**	**93.4%**	**(7 616)**	**33.9%**	**45.8%**
Cash Flow from Financing Activities										
Receipts	**15**	**(6)**	**(37.4%)**	**(12)**	**(81.9%)**	**(18)**	**(119.3%)**	**6**	**-**	**(297.6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15	(6)	(37.4%)	(12)	(81.9%)	(18)	(119.3%)	6	-	(297.6%)
Payments	**(2 850)**	**-**	**-**	**(435)**	**15.2%**	**(435)**	**15.2%**	**(455)**	**-**	**(4.4%)**
Repayment of borrowing	(2 850)	-	-	(435)	15.2%	(435)	15.2%	(455)	-	(4.4%)
Net Cash from/(used) Financing Activities	**(2 835)**	**(6)**	**.2%**	**(447)**	**15.8%**	**(452)**	**16.0%**	**(448)**	**-**	**(.3%)**
Net Increase/(Decrease) in cash held	**98 310**	**2 763**	**2.8%**	**(20 000)**	**(20.3%)**	**(17 237)**	**(17.5%)**	**4 336**	**106.0%**	**(561.3%)**
Cash/cash equivalents at the year begin:	1 744	(5 248)	(300.9%)	(2 485)	(142.5%)	(5 248)	(300.9%)	(634)	-	291.8%
Cash/cash equivalents at the year end:	**100 054**	**(2 485)**	**(2.5%)**	**(22 485)**	**(22.5%)**	**(22 485)**	**(22.5%)**	**3 702**	**55.5%**	**(707.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	460	2.2%	1 555	7.6%	891	4.3%	17 596	85.8%	20 502	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 973	32.3%	1 160	12.6%	469	5.1%	4 611	50.0%	9 214	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 947	17.0%	1 785	7.7%	1 012	4.4%	16 449	70.9%	23 193	26.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	393	3.9%	328	3.3%	300	3.0%	9 013	89.8%	10 034	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	656	6.3%	396	3.8%	296	2.9%	9 030	87.0%	10 378	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(22)	(5.0%)	4	.9%	4	.8%	457	103.3%	442	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 741)	(12.8%)	313	2.3%	246	1.8%	14 781	108.7%	13 599	15.6%	-	-	-	-
Total By Income Source	**6 667**	**7.6%**	**5 542**	**6.3%**	**3 219**	**3.7%**	**71 936**	**82.3%**	**87 363**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(131)	(11.0%)	94	7.9%	126	10.6%	1 096	92.5%	1 185	1.4%	-	-	-	-
Commercial	(81)	(4.4%)	863	46.6%	273	14.7%	796	43.0%	1 851	2.1%	-	-	-	-
Households	6 878	8.2%	4 585	5.4%	2 820	3.3%	70 043	83.1%	84 327	96.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 667**	**7.6%**	**5 542**	**6.3%**	**3 219**	**3.7%**	**71 936**	**82.3%**	**87 363**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 533	100.0%	-	-	-	-	-	-	5 533	23.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	435	100.0%	-	-	-	-	-	-	435	1.9%
Trade Creditors	479	100.0%	-	-	-	-	-	-	479	2.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 956	100.0%	-	-	-	-	-	-	16 956	72.5%
Total	**23 402**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**23 402**	**100.0%**

Contact Details

Municipal Manager	R Dumezweni	046 624 1140
Financial Manager	Howard Dredge	046 624 1140

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**41 743**	**-**	**30 172**	**-**	**71 915**	**-**	**25 024**	**56.9%**	**20.6%**
Property rates	-	9 430	-	2 752	-	12 182	-	2 425	68.5%	13.5%
Property rates - penalties and collection charges	-	-	-	6	-	6	-	-	-	(100.0%)
Service charges - electricity revenue	-	3 791	-	2 716	-	6 507	-	3 574	48.1%	(24.0%)
Service charges - water revenue	-	4 913	-	5 039	-	9 952	-	2 859	62.2%	76.2%
Service charges - sanitation revenue	-	976	-	910	-	1 886	-	850	61.1%	7.1%
Service charges - refuse revenue	-	1 930	-	1 756	-	3 686	-	1 599	59.8%	9.8%
Service charges - other	-	505	-	386	-	891	-	267	630.6%	44.4%
Rental of facilities and equipment	-	31	-	31	-	62	-	28	58.5%	13.3%
Interest earned - external investments	-	1 778	-	1 338	-	3 116	-	42	42.6%	3 119.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	153	-	112	-	265	-	127	20.5%	(11.8%)
Licences and permits	-	22	-	1	-	24	-	19	.9%	(93.1%)
Agency services	-	96	-	-	-	96	-	591	50.4%	(100.0%)
Transfers recognised - operational	-	17 167	-	14 014	-	31 180	-	12 105	63.3%	15.8%
Other own revenue	-	951	-	1 111	-	2 062	-	540	30.7%	105.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**21 329**	**-**	**21 097**	**-**	**42 426**	**-**	**19 092**	**34.7%**	**10.5%**
Employee related costs	-	8 670	-	10 221	-	18 891	-	9 073	51.4%	12.7%
Remuneration of councillors	-	1 236	-	1 211	-	2 447	-	1 140	50.3%	6.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	60	-	47	-	107	-	50	11.6%	(7.2%)
Bulk purchases	-	4 766	-	2 650	-	7 416	-	2 766	47.8%	(4.2%)
Other Materials	-	448	-	787	-	1 235	-	708	-	11.2%
Contracted services	-	311	-	687	-	998	-	473	30.1%	45.2%
Transfers and grants	-	2 263	-	2 153	-	4 416	-	2 042	102.2%	5.4%
Other expenditure	-	3 575	-	3 341	-	6 916	-	2 840	23.3%	17.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**20 414**		**9 075**		**29 489**		**5 932**		
Transfers recognised - capital	-	4 932	-	1 199	-	6 130	-	3 283	8.3%	(63.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**25 346**		**10 274**		**35 620**		**9 215**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**25 346**		**10 274**		**35 620**		**9 215**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**25 346**		**10 274**		**35 620**		**9 215**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**25 346**		**10 274**		**35 620**		**9 215**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**5 674**	**-**	**2 762**	**-**	**8 436**	**-**	**5 322**	**16.7%**	**(48.1%)**
National Government	-	5 647	-	2 629	-	8 276	-	5 250	17.4%	(49.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**5 647**	**-**	**2 629**	**-**	**8 276**	**-**	**5 250**	**17.4%**	**(49.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	134	-	134	-	72	7.3%	84.9%
Public contributions and donations	-	27	-	-	-	27	-	-	-	-
Capital Expenditure Standard Classification	**-**	**5 674**	**-**	**2 762**	**-**	**8 436**	**-**	**5 322**	**16.7%**	**(48.1%)**
Governance and Administration	**-**	**-**	**-**	**83**	**-**	**83**	**-**	**37**	**15.3%**	**123.5%**
Executive & Council	-	-	-	58	-	58	-	16	-	270.5%
Budget & Treasury Office	-	-	-	25	-	25	-	21	10.6%	15.6%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**1 743**	**-**	**576**	**-**	**2 320**	**-**	**92**	**14.7%**	**523.4%**
Community & Social Services	-	27	-	27	-	53	-	-	6.2%	(100.0%)
Sport And Recreation	-	1 717	-	550	-	2 267	-	65	16.3%	742.9%
Public Safety	-	-	-	-	-	-	-	27	6.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 770**	**-**	**693**	**-**	**2 463**	**-**	**2 374**	**54.6%**	**(70.8%)**
Planning and Development	-	-	-	-	-	-	-	-	19.9%	-
Road Transport	-	1 770	-	693	-	2 463	-	2 374	55.0%	(70.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**2 160**	**-**	**1 410**	**-**	**3 570**	**-**	**2 818**	**9.8%**	**(50.0%)**
Electricity	-	-	-	20	-	20	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	1 752	9.3%	(100.0%)
Waste Water Management	-	2 160	-	1 389	-	3 550	-	1 065	10.9%	30.4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**144 511**	**53 046**	**36.7%**	**47 659**	**33.0%**	**100 705**	**69.7%**	**26 461**	**45.7%**	**80.1%**
Ratepayers and other	**63 961**	**12 883**	**20.1%**	**9 831**	**15.4%**	**22 715**	**35.5%**	**16 115**	**53.2%**	**(39.0%)**
Government - operating	49 108	26 503	54.0%	12 784	26.0%	39 287	80.0%	242	42.2%	5 191.2%
Government - capital	29 089	11 882	40.8%	23 705	81.5%	35 587	122.3%	10 070	43.2%	135.4%
Interest	2 354	1 778	75.5%	1 338	56.8%	3 116	132.4%	35	3.6%	3 759.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(131 881)**	**(45 545)**	**34.5%**	**(43 458)**	**33.0%**	**(89 003)**	**67.5%**	**(20 901)**	**62.1%**	**107.9%**
Suppliers and employees	(123 719)	(31 274)	25.3%	(41 227)	33.3%	(72 501)	58.6%	(20 752)	62.1%	98.7%
Finance charges	(1 185)	(60)	5.1%	(47)	3.9%	(107)	9.0%	(59)	15.6%	(20.4%)
Transfers and grants	(6 977)	(14 211)	203.7%	(2 185)	31.3%	(16 396)	235.0%	(90)	-	2 325.3%
Net Cash from/(used) Operating Activities	**12 630**	**7 501**	**59.4%**	**4 200**	**33.3%**	**11 702**	**92.6%**	**5 560**	**15.7%**	**(24.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(5 647)**	**-**	**(2 010)**	**-**	**(7 658)**	**-**	**(15 412)**	**40.6%**	**(87.0%)**
Capital assets	-	(5 647)	-	(2 010)	-	(7 658)	-	(15 412)	40.6%	(87.0%)
Net Cash from/(used) Investing Activities	**-**	**(5 647)**	**-**	**(2 010)**	**-**	**(7 658)**	**-**	**(15 412)**	**40.6%**	**(87.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**12 630**	**1 854**	**14.7%**	**2 190**	**17.3%**	**4 044**	**32.0%**	**(9 852)**	**(441.4%)**	**(122.2%)**
Cash/cash equivalents at the year begin:	-	413	-	2 267	-	413	-	1 350	13.5%	68.0%
Cash/cash equivalents at the year end:	**12 630**	**2 267**	**17.9%**	**4 457**	**35.3%**	**4 457**	**35.3%**	**(8 502)**	**(69.3%)**	**(152.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 956	4.4%	1 429	3.2%	1 467	3.3%	39 822	89.1%	44 674	40.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 021	11.4%	716	8.0%	620	6.9%	6 574	73.6%	8 932	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	621	3.5%	500	2.8%	380	2.1%	16 438	91.6%	17 939	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	237	2.2%	222	2.1%	319	3.0%	9 772	92.6%	10 550	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	450	1.9%	431	1.8%	580	2.4%	22 331	93.9%	23 793	21.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	6.0%	4	3.1%	3	2.0%	117	88.9%	132	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	1.0%	606	14.7%	900	21.8%	2 586	62.6%	4 135	3.8%	-	-	-	-
Total By Income Source	**4 335**	**3.9%**	**3 908**	**3.5%**	**4 269**	**3.9%**	**97 641**	**88.6%**	**110 153**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	571	5.7%	588	5.9%	675	6.7%	8 189	81.7%	10 023	9.1%	-	-	-	-
Commercial	487	10.7%	269	5.9%	586	12.9%	3 195	70.4%	4 537	4.1%	-	-	-	-
Households	3 888	4.2%	3 072	3.3%	3 185	3.4%	82 950	89.1%	93 095	84.5%	-	-	-	-
Other	(610)	(24.4%)	(21)	(.8%)	(177)	(7.1%)	3 307	132.3%	2 499	2.3%	-	-	-	-
Total By Customer Group	**4 335**	**3.9%**	**3 908**	**3.5%**	**4 269**	**3.9%**	**97 641**	**88.6%**	**110 153**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(53)	(.5%)	287	2.7%	922	8.7%	9 387	89.0%	10 544	83.2%
Auditor-General	-	-	17	.8%	-	-	2 105	99.2%	2 122	16.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**(53)**	**(.4%)**	**304**	**2.4%**	**922**	**7.3%**	**11 491**	**90.7%**	**12 665**	**100.0%**

Contact Details

Municipal Manager	Mr L M R Ngoqo	042 230 7701
Financial Manager	Mr M Dyushu	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BAVIAANS (EC107)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**52 498**	**18 489**	**35.2%**	**14 051**	**26.8%**	**32 540**	**62.0%**	**8 961**	**31.7%**	**56.8%**
Property rates	3 737	2 890	77.3%	546	14.6%	3 436	91.9%	(917)	(28.2%)	(159.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 203	2 277	22.3%	2 561	25.1%	4 838	47.4%	1 855	48.6%	38.1%
Service charges - water revenue	3 481	737	21.2%	924	26.5%	1 660	47.7%	743	56.9%	24.3%
Service charges - sanitation revenue	2 055	432	21.0%	503	24.5%	935	45.5%	949	258.3%	(47.0%)
Service charges - refuse revenue	2 407	573	23.8%	596	24.8%	1 169	48.6%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	120	8	6.6%	12	10.1%	20	16.7%	53	-	(77.0%)
Interest earned - external investments	80	21	26.5%	7	8.3%	28	34.8%	9	-	(23.7%)
Interest earned - outstanding debtors	150	93	62.0%	77	51.4%	170	113.4%	93	-	(16.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20	5	26.3%	2	10.0%	7	36.3%	2	-	(4.8%)
Licences and permits	100	101	101.3%	191	191.2%	293	292.5%	701	-	(72.7%)
Agency services	2 996	780	26.0%	836	27.9%	1 616	53.9%	4	-	20 797.8%
Transfers recognised - operational	23 330	10 507	45.0%	7 617	32.6%	18 124	77.7%	5 387	-	41.4%
Other own revenue	3 819	64	1.7%	82	2.2%	146	3.8%	83	.5%	(.7%)
Gains on disposal of PPE	-	-	-	96	-	96	-	-	-	(100.0%)
Operating Expenditure	**59 526**	**13 177**	**22.1%**	**14 173**	**23.8%**	**27 350**	**45.9%**	**12 350**	**53.2%**	**14.8%**
Employee related costs	19 732	4 817	24.4%	5 780	29.3%	10 598	53.7%	5 597	44.4%	3.3%
Remuneration of councillors	1 692	266	15.7%	266	15.7%	533	31.5%	252	-	5.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 000	-	-	-	-	-	-	-	-	-
Finance charges	195	301	154.4%	297	152.2%	598	306.6%	83	-	256.8%
Bulk purchases	9 396	2 815	30.0%	2 422	25.8%	5 238	55.7%	1 587	69.2%	52.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 718	855	15.0%	2 014	35.2%	2 870	50.2%	-	-	(100.0%)
Other expenditure	14 792	4 122	27.9%	3 393	22.9%	7 515	50.8%	4 830	50.0%	(29.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 028)**	**5 311**		**(122)**		**5 189**		**(3 389)**		
Transfers recognised - capital	39 429	-	-	14 107	35.8%	14 107	35.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32 400**	**5 311**		**13 984**		**19 296**		**(3 389)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32 400**	**5 311**		**13 984**		**19 296**		**(3 389)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32 400**	**5 311**		**13 984**		**19 296**		**(3 389)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 400**	**5 311**		**13 984**		**19 296**		**(3 389)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**37 029**	**4 403**	**11.9%**	**9 110**	**24.6%**	**13 513**	**36.5%**	**3 991**	**9.4%**	**128.2%**
National Government	18 889	4 402	23.3%	9 105	48.2%	13 507	71.5%	3 203	6.5%	184.3%
Provincial Government	18 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 889**	**4 402**	**11.9%**	**9 105**	**24.7%**	**13 507**	**36.6%**	**3 203**	**6.4%**	**184.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	140	-	-	6	4.1%	6	4.1%	-	-	(100.0%)
Public contributions and donations	-	1	-	(1)	-	-	-	789	19 559.9%	(100.1%)
Capital Expenditure Standard Classification	**37 029**	**4 403**	**11.9%**	**9 110**	**24.6%**	**13 513**	**36.5%**	**3 991**	**9.4%**	**128.2%**
Governance and Administration	**10**	**-**	**-**	**1**	**10.5%**	**1**	**10.5%**	**-**	**-**	**(100.0%)**
Executive & Council	10	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	1	-	1	-	-	-	(100.0%)
Community and Public Safety	**639**	**-**	**-**	**-**	**-**	**-**	**-**	**1 662**	**14.5%**	**(100.0%)**
Community & Social Services	200	-	-	-	-	-	-	-	-	-
Sport And Recreation	439	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	1 662	33.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 544**	**539**	**11.9%**	**440**	**9.7%**	**979**	**21.5%**	**1**	**13.6%**	**33 380.5%**
Planning and Development	-	19	-	(19)	-	-	-	-	-	(100.0%)
Road Transport	4 544	520	11.5%	459	10.1%	979	21.5%	1	13.8%	34 790.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 837**	**3 864**	**12.1%**	**8 668**	**27.2%**	**12 533**	**39.4%**	**2 327**	**8.4%**	**272.4%**
Electricity	70	-	-	4	5.2%	4	5.2%	148	8.9%	(97.5%)
Water	31 597	3 864	12.2%	8 228	26.0%	12 092	38.3%	-	-	(100.0%)
Waste Water Management	20	-	-	437	2 183.0%	437	2 183.0%	2 180	32.3%	(80.0%)
Waste Management	150	-	-	-	-	-	-	-	8.6%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**50 988**	**21 656**	**42.5%**	**24 472**	**48.0%**	**46 127**	**90.5%**	**15 870**	**89.4%**	**54.2%**
Ratepayers and other	**27 428**	**5 433**	**19.8%**	**6 563**	**23.9%**	**11 996**	**43.7%**	**10 475**	**54.3%**	**(37.4%)**
Government - operating	23 330	10 507	45.0%	7 015	30.1%	17 522	75.1%	5 387	-	30.2%
Government - capital	-	5 640	-	10 887	-	16 527	-	-	-	(100.0%)
Interest	230	76	32.9%	7	2.9%	82	35.8%	7	-	(8.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(51 331)**	**(13 978)**	**27.2%**	**(13 761)**	**26.8%**	**(27 740)**	**54.0%**	**(19 627)**	**96.7%**	**(29.9%)**
Suppliers and employees	(51 331)	(13 978)	27.2%	(13 755)	26.8%	(27 733)	54.0%	(19 618)	96.5%	(29.9%)
Finance charges	-	(0)	-	(6)	-	(6)	-	(9)	-	(35.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(343)**	**7 677**	**(2 238.0%)**	**10 710**	**(3 122.1%)**	**18 388**	**(5 360.2%)**	**(3 757)**	**2 328.0%**	**(385.0%)**
Cash Flow from Investing Activities										
Receipts	**39 428**	**(1 432)**	**(3.6%)**	**(1 461)**	**(3.7%)**	**(2 893)**	**(7.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	39 428	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(1 432)	-	(1 461)	-	(2 893)	-	-	-	(100.0%)
Payments	**(37 029)**	**(6 180)**	**16.7%**	**(6 597)**	**17.8%**	**(12 777)**	**34.5%**	**-**	**-**	**(100.0%)**
Capital assets	(37 029)	(6 180)	16.7%	(6 597)	17.8%	(12 777)	34.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**2 399**	**(7 612)**	**(317.3%)**	**(8 058)**	**(335.8%)**	**(15 671)**	**(653.1%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**(1)**	**-**	**2**	**-**	**1**	**-**	**422**	**-**	**(99.5%)**
Short term loans	-	-	-	-	-	-	-	421	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	2	-	1	-	1	-	277.8%
Payments	**(740)**	**(249)**	**33.7%**	**(308)**	**41.7%**	**(558)**	**75.4%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(740)	(249)	33.7%	(308)	41.7%	(558)	75.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(740)**	**(251)**	**33.9%**	**(306)**	**41.4%**	**(557)**	**75.3%**	**422**	**-**	**(172.6%)**
Net Increase/(Decrease) in cash held	**1 316**	**(186)**	**(14.1%)**	**2 345**	**178.2%**	**2 160**	**164.1%**	**(3 336)**	**2 031.4%**	**(170.3%)**
Cash/cash equivalents at the year begin:	530	332	62.6%	146	27.6%	332	62.6%	761	-	(80.8%)
Cash/cash equivalents at the year end:	**1 846**	**146**	**7.9%**	**2 492**	**134.9%**	**2 492**	**134.9%**	**(2 575)**	**1 813.2%**	**(196.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	370	20.6%	102	5.7%	98	5.5%	1 225	68.2%	1 794	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	228	59.4%	32	8.3%	31	8.2%	93	24.1%	384	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	106	6.5%	27	1.7%	22	1.3%	1 483	90.5%	1 638	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	126	16.2%	40	5.1%	36	4.6%	579	74.1%	781	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	142	17.2%	38	4.6%	36	4.4%	608	73.8%	824	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13	1.5%	4	.5%	6	.6%	861	97.4%	883	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(36)	(81.6%)	1	1.8%	0	.6%	80	179.2%	45	.7%	-	-	-	-
Total By Income Source	**949**	**14.9%**	**243**	**3.8%**	**230**	**3.6%**	**4 927**	**77.6%**	**6 349**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	110	48.4%	38	16.5%	38	16.9%	41	18.2%	227	3.6%	-	-	-	-
Commercial	140	30.7%	3	.6%	1	.2%	313	68.6%	457	7.2%	-	-	-	-
Households	699	12.3%	203	3.6%	191	3.4%	4 573	80.7%	5 666	89.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**949**	**14.9%**	**243**	**3.8%**	**230**	**3.6%**	**4 927**	**77.6%**	**6 349**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	229	100.0%	-	-	-	-	-	-	229	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	161	100.0%	-	-	-	-	-	-	161	1.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	308	7.8%	2 274	58.0%	542	13.8%	800	20.4%	3 924	38.3%
Auditor-General	36	.6%	32	.5%	182	3.1%	5 684	95.8%	5 933	57.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**733**	**7.2%**	**2 306**	**22.5%**	**724**	**7.1%**	**6 484**	**63.3%**	**10 247**	**100.0%**

Contact Details

Municipal Manager	J Z A Vumazonke	044 923 1004
Financial Manager	Mrs Heleen Nagel	044 923 1004

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**624 292**	**232 542**	**37.2%**	**108 437**	**17.4%**	**340 979**	**54.6%**	**64 410**	**58.7%**	**68.4%**
Property rates	139 092	143 444	103.1%	(197)	(.1%)	143 247	103.0%	(471)	100.3%	(58.2%)
Property rates - penalties and collection charges	-	610	-	543	-	1 153	-	672	-	(19.2%)
Service charges - electricity revenue	205 943	46 527	22.6%	44 983	21.8%	91 510	44.4%	31 715	44.4%	41.8%
Service charges - water revenue	52 490	11 894	22.7%	11 185	21.3%	23 079	44.0%	6 889	47.8%	62.4%
Service charges - sanitation revenue	36 428	10 307	28.3%	8 165	22.4%	18 472	50.7%	6 835	43.1%	19.5%
Service charges - refuse revenue	31 354	7 281	23.2%	7 292	23.3%	14 573	46.5%	6 417	50.2%	13.6%
Service charges - other	10 671	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	316	148	46.7%	99	31.5%	247	78.2%	88	47.9%	12.5%
Interest earned - external investments	683	9	1.4%	549	80.5%	558	81.8%	368	60.9%	49.3%
Interest earned - outstanding debtors	4 551	1 003	22.0%	847	18.6%	1 849	40.6%	1 183	52.7%	(28.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 029	150	7.4%	37	1.8%	187	9.2%	273	27.8%	(86.4%)
Licences and permits	7 388	1 479	20.0%	1 720	23.3%	3 198	43.3%	1 643	17.4%	4.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	68 946	824	1.2%	25 166	36.5%	25 990	37.7%	2 023	39.4%	1 144.0%
Other own revenue	64 403	7 870	12.2%	8 047	12.5%	15 917	24.7%	6 611	147.8%	21.7%
Gains on disposal of PPE	-	998	-	-	-	998	-	164	-	(100.0%)
Operating Expenditure	**644 463**	**119 430**	**18.5%**	**123 424**	**19.2%**	**242 854**	**37.7%**	**117 806**	**44.2%**	**4.8%**
Employee related costs	192 040	44 260	23.0%	54 489	28.4%	98 749	51.4%	51 336	54.0%	6.1%
Remuneration of councillors	10 794	2 102	19.5%	2 050	19.0%	4 152	38.5%	2 255	54.1%	(9.1%)
Debt impairment	43 057	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 142	-	-	-	-	-	-	-	-	-
Finance charges	10 324	478	4.6%	943	9.1%	1 421	13.8%	916	6.2%	3.0%
Bulk purchases	177 214	37 580	21.2%	38 994	22.0%	76 574	43.2%	37 247	47.5%	4.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 835	805	7.4%	78	.7%	883	8.1%	695	3.3%	(88.8%)
Transfers and grants	-	6 241	-	6 526	-	12 768	-	5 217	-	25.1%
Other expenditure	129 057	27 964	21.7%	20 345	15.8%	48 308	37.4%	20 139	35.0%	1.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(20 170)**	**113 112**		**(14 988)**		**98 125**		**(53 396)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**82 026**	**191**	**.2%**	**798**	**1.0%**	**990**	**1.2%**	**8 444**	**40.2%**	**(90.5%)**
National Government	31 111	191	.6%	798	2.6%	990	3.2%	8 375	40.0%	(90.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 111**	**191**	**.6%**	**798**	**2.6%**	**990**	**3.2%**	**8 375**	**40.0%**	**(90.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	50 915	-	-	-	-	-	-	69	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**82 026**	**191**	**.2%**	**798**	**1.0%**	**990**	**1.2%**	**8 444**	**40.2%**	**(90.5%)**
Governance and Administration	**18 213**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	213	-	-	-	-	-	-	-	-	-
Corporate Services	18 000	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 475**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	90	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 037	-	-	-	-	-	-	-	-	-
Public Safety	329	-	-	-	-	-	-	-	-	-
Housing	20	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 664**	**-**	**-**	**-**	**-**	**-**	**-**	**69**	**-**	**(100.0%)**
Planning and Development	264	-	-	-	-	-	-	-	-	-
Road Transport	16 400	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	69	-	(100.0%)
Trading Services	**41 674**	**191**	**.5%**	**798**	**1.9%**	**990**	**2.4%**	**8 375**	**40.0%**	**(90.5%)**
Electricity	15 800	109	.7%	-	-	109	.7%	1 232	48.5%	(100.0%)
Water	15 374	-	-	-	-	-	-	1 246	42.2%	(100.0%)
Waste Water Management	10 500	82	.8%	798	7.6%	880	8.4%	5 898	36.1%	(86.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**559 099**	**137 176**	**24.5%**	**156 309**	**28.0%**	**293 485**	**52.5%**	**150 495**	**60.0%**	**3.9%**
Ratepayers and other	**453 809**	**136 396**	**30.1%**	**116 695**	**25.7%**	**253 091**	**55.8%**	**122 228**	**57.8%**	**(4.5%)**
Government - operating	68 946	770	1.1%	27 227	39.5%	27 997	40.6%	14 952	69.9%	82.1%
Government - capital	31 111	-	-	12 309	39.6%	12 309	39.6%	13 315	71.2%	(7.6%)
Interest	5 233	9	.2%	79	1.5%	88	1.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(525 752)**	**(124 323)**	**23.6%**	**(133 643)**	**25.4%**	**(257 966)**	**49.1%**	**(136 955)**	**59.7%**	**(2.4%)**
Suppliers and employees	(515 428)	(122 207)	23.7%	(129 464)	25.1%	(251 671)	48.8%	(136 462)	62.8%	(5.1%)
Finance charges	(10 324)	(2 115)	20.5%	(4 179)	40.5%	(6 295)	61.0%	(493)	6.9%	748.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**33 347**	**12 853**	**38.5%**	**22 666**	**68.0%**	**35 519**	**106.5%**	**13 540**	**64.5%**	**67.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(33 347)**	**(191)**	**.6%**	**-**	**-**	**(191)**	**.6%**	**(8 444)**	**40.2%**	**(100.0%)**
Capital assets	(33 347)	(191)	.6%	-	-	(191)	.6%	(8 444)	40.2%	(100.0%)
Net Cash from/(used) Investing Activities	**(33 347)**	**(191)**	**.6%**	**-**	**-**	**(191)**	**.6%**	**(8 444)**	**40.2%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**162**	**-**	**239**	**-**	**401**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	162	-	239	-	401	-	-	-	(100.0%)
Payments	**-**	**(2 528)**	**-**	**(3 621)**	**-**	**(6 149)**	**-**	**(2 680)**	**-**	**35.1%**
Repayment of borrowing	-	(2 528)	-	(3 621)	-	(6 149)	-	(2 680)	-	35.1%
Net Cash from/(used) Financing Activities	**-**	**(2 365)**	**-**	**(3 382)**	**-**	**(5 747)**	**-**	**(2 680)**	**-**	**26.2%**
Net Increase/(Decrease) in cash held	**0**	**10 297**	**############**	**19 284**	**############**	**29 580**	**############**	**2 416**	**50 652 966.7%**	**698.2%**
Cash/cash equivalents at the year begin:	-	-	-	10 297	-	-	-	2 449	-	320.5%
Cash/cash equivalents at the year end:	**-**	**10 297**	**-**	**29 580**	**-**	**29 580**	**-**	**4 864**	**60 804 350.0%**	**508.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 661	14.8%	1 006	4.1%	1	-	20 038	81.1%	24 707	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	12 338	49.6%	890	3.6%	-	-	11 624	46.8%	24 852	19.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 334	10.4%	559	1.3%	31	.1%	36 897	88.2%	41 821	32.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 461	18.9%	578	4.4%	2	-	9 989	76.7%	13 029	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 910	15.2%	480	3.8%	-	-	10 142	80.9%	12 531	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	3.6%	-	-	-	-	1	96.4%	1	-	-	-	-	-
Interest on Arrear Debtor Accounts	12	.1%	28	.2%	1	-	12 447	99.7%	12 488	9.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 434)	(1 129.7%)	217	29.0%	2	.2%	8 962	1 200.4%	747	.6%	-	-	-	-
Total By Income Source	**16 283**	**12.5%**	**3 758**	**2.9%**	**36**	**-**	**110 100**	**84.6%**	**130 177**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	504	15.1%	72	2.2%	-	-	2 761	82.7%	3 337	2.6%	-	-	-	-
Commercial	27	1.5%	14	.8%	0	-	1 806	97.7%	1 848	1.4%	-	-	-	-
Households	15 728	12.6%	3 663	2.9%	35	-	104 957	84.4%	124 384	95.5%	-	-	-	-
Other	24	4.0%	8	1.4%	-	-	576	94.7%	609	.5%	-	-	-	-
Total By Customer Group	**16 283**	**12.5%**	**3 758**	**2.9%**	**36**	**-**	**110 100**	**84.6%**	**130 177**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 190	100.0%	-	-	-	-	-	-	2 190	4.2%
Bulk Water	-	-	310	1.6%	380	2.0%	18 663	96.4%	19 353	37.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 077	4.3%	2 010	8.0%	1 847	7.3%	20 310	80.5%	25 244	49.0%
Auditor-General	997	21.0%	-	-	-	-	3 749	79.0%	4 747	9.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 265**	**8.3%**	**2 320**	**4.5%**	**2 228**	**4.3%**	**42 722**	**82.9%**	**51 534**	**100.0%**

Contact Details

Municipal Manager	Mr S Fadi	042 200 2103
Financial Manager	Ms Carlien Burger (Acting)	042 200 2105

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**30 717**	**-**	**19 975**	**-**	**50 692**	**-**	**17 765**	**78.2%**	**12.4%**
Property rates	-	13 298	-	0	-	13 298	-	7 359	250.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	454	-	438	-	892	-	143	30.1%	206.9%
Service charges - water revenue	-	2 062	-	2 097	-	4 159	-	460	25.3%	355.8%
Service charges - sanitation revenue	-	2 244	-	1 639	-	3 883	-	414	33.2%	295.5%
Service charges - refuse revenue	-	882	-	838	-	1 721	-	241	29.7%	248.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	34	-	34	-	68	-	13	33.3%	169.3%
Interest earned - external investments	-	220	-	124	-	345	-	91	24.3%	36.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	136	-	129	-	265	-	27	3.1%	378.7%
Licences and permits	-	1	-	0	-	1	-	(1)	(.5%)	(151.7%)
Agency services	-	533	-	457	-	990	-	454	22.1%	.6%
Transfers recognised - operational	-	10 743	-	14 181	-	24 924	-	8 558	75.4%	65.7%
Other own revenue	-	110	-	36	-	146	-	6	2.2%	523.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**28 254**	**-**	**26 624**	**-**	**54 878**	**-**	**15 504**	**52.7%**	**71.7%**
Employee related costs	-	7 990	-	7 966	-	15 957	-	7 045	43.2%	13.1%
Remuneration of councillors	-	640	-	640	-	1 281	-	894	48.6%	(28.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	2	-	24	-	25	-	94	80.8%	(75.0%)
Bulk purchases	-	829	-	598	-	1 428	-	642	46.9%	(6.8%)
Other Materials	-	245	-	250	-	494	-	335	25.7%	(25.6%)
Contracted services	-	646	-	762	-	1 408	-	871	50.3%	(12.5%)
Transfers and grants	-	15 044	-	12 074	-	27 118	-	422	132.9%	2 759.8%
Other expenditure	-	2 857	-	4 310	-	7 167	-	5 200	47.2%	(17.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 261**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	9	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 270**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 270**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 270**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**2 463**		**(6 650)**		**(4 186)**		**2 270**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**2 238**	**-**	**3 267**	**-**	**5 505**	**-**	**4 424**	**38.0%**	**(26.1%)**
National Government	-	1 142	-	3 135	-	4 277	-	3 981	37.4%	(21.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	818	-	-	-	818	-	405	41.0%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**1 960**	**-**	**3 135**	**-**	**5 095**	**-**	**4 386**	**37.6%**	**(28.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	278	-	132	-	410	-	38	-	248.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**2 238**	**-**	**3 267**	**-**	**5 505**	**-**	**4 424**	**38.0%**	**(26.1%)**
Governance and Administration	**-**	**23**	**-**	**21**	**-**	**44**	**-**	**64**	**140.1%**	**(66.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	6	-	2	-	8	-	26	-	(92.7%)
Corporate Services	-	17	-	19	-	36	-	37	87.5%	(48.8%)
Community and Public Safety	**-**	**227**	**-**	**-**	**-**	**227**	**-**	**405**	**41.6%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	405	41.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	227	-	-	-	227	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**818**	**-**	**87**	**-**	**905**	**-**	**1**	**9.9%**	**14 535.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	818	-	87	-	905	-	1	9.9%	14 535.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**1 169**	**-**	**3 159**	**-**	**4 328**	**-**	**3 955**	**52.1%**	**(20.1%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	1 142	-	3 135	-	4 277	-	3 955	-	(20.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	28	-	24	-	52	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**-**	**44 078**	**-**	**31 570**	**-**	**75 648**	**-**	**21 552**	**68.6%**	**46.5%**
Ratepayers and other	**-**	**14 310**	**-**	**5 091**	**-**	**19 401**	**-**	**5 412**	**74.2%**	**(5.9%)**
Government - operating	-	16 017	-	18 013	-	34 030	-	7 432	31.1%	142.4%
Government - capital	-	13 583	-	8 440	-	22 024	-	8 619	131.9%	(2.1%)
Interest	-	167	-	26	-	193	-	88	16.1%	(70.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(31 114)**	**-**	**(28 515)**	**-**	**(59 629)**	**-**	**(22 527)**	**62.1%**	**26.6%**
Suppliers and employees	-	(17 645)	-	(17 811)	-	(35 456)	-	(17 483)	55.6%	1.9%
Finance charges	-	(1)	-	(21)	-	(22)	-	-	-	(100.0%)
Transfers and grants	-	(13 468)	-	(10 683)	-	(24 151)	-	(5 044)	101.6%	111.8%
Net Cash from/(used) Operating Activities	**-**	**12 963**	**-**	**3 055**	**-**	**16 019**	**-**	**(976)**	**96.9%**	**(413.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(2 238)**	**-**	**(3 267)**	**-**	**(5 505)**	**-**	**(5 269)**	**39.9%**	**(38.0%)**
Capital assets	-	(2 238)	-	(3 267)	-	(5 505)	-	(5 269)	39.9%	(38.0%)
Net Cash from/(used) Investing Activities	**-**	**(2 238)**	**-**	**(3 267)**	**-**	**(5 505)**	**-**	**(5 269)**	**39.9%**	**(38.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**10 726**	**-**	**(212)**	**-**	**10 513**	**-**	**(6 245)**	**############**	**(96.6%)**
Cash/cash equivalents at the year begin:	-	5 510	-	16 236	-	5 510	-	21 125	27.6%	(23.1%)
Cash/cash equivalents at the year end:	**-**	**16 236**	**-**	**16 024**	**-**	**16 024**	**-**	**14 880**	**78.0%**	**7.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	888	7.5%	423	3.6%	418	3.5%	10 054	85.3%	11 783	26.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9	3.8%	5	2.2%	5	2.0%	210	92.0%	228	.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(403)	(2.5%)	262	1.6%	2 943	17.9%	13 606	82.9%	16 409	37.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	702	6.6%	348	3.3%	364	3.4%	9 268	86.8%	10 682	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	340	6.7%	173	3.4%	178	3.5%	4 395	86.4%	5 086	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(160)	263.9%	0	(.8%)	0	(.8%)	98	(162.3%)	(60)	(.1%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(6.1%)	1	6.7%	1	6.7%	10	92.7%	11	-	-	-	-	-
Total By Income Source	**1 375**	**3.1%**	**1 212**	**2.7%**	**3 909**	**8.9%**	**37 642**	**85.3%**	**44 138**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(288)	(10.3%)	5	.2%	874	31.4%	2 193	78.8%	2 784	6.3%	-	-	-	-
Commercial	(118)	(3.2%)	130	3.5%	350	9.4%	3 379	90.3%	3 741	8.5%	-	-	-	-
Households	2 083	6.3%	1 032	3.1%	1 803	5.4%	28 331	85.2%	33 250	75.3%	-	-	-	-
Other	(302)	(6.9%)	45	1.0%	881	20.2%	3 739	85.7%	4 363	9.9%	-	-	-	-
Total By Customer Group	**1 375**	**3.1%**	**1 212**	**2.7%**	**3 909**	**8.9%**	**37 642**	**85.3%**	**44 138**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	23	100.0%	23	.9%
Bulk Water	-	-	-	-	-	-	1	100.0%	1	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	11	77.6%	14	99.6%	(11)	(77.2%)	14	.6%
Auditor-General	-	-	-	-	-	-	2 371	100.0%	2 371	98.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**11**	**.4%**	**14**	**.6%**	**2 384**	**99.0%**	**2 409**	**100.0%**

Contact Details

Municipal Manager	Sabelo Nkuhlu	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7248

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CACADU (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**150 907**	**43 958**	**29.1%**	**29 259**	**19.4%**	**73 217**	**48.5%**	**30 013**	**47.0%**	**(2.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 150	279	24.3%	281	24.4%	560	48.7%	270	48.8%	3.8%
Interest earned - external investments	10 400	2 707	26.0%	3 127	30.1%	5 834	56.1%	3 467	38.2%	(9.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	27	9	33.3%	9	35.8%	18	69.1%	5	45.5%	95.5%
Transfers recognised - operational	89 418	39 404	44.1%	25 815	28.9%	65 218	72.9%	24 810	58.9%	4.1%
Other own revenue	49 912	1 559	3.1%	27	.1%	1 586	3.2%	1 461	8.9%	(98.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**150 907**	**27 012**	**17.9%**	**30 779**	**20.4%**	**57 791**	**38.3%**	**26 167**	**30.2%**	**17.6%**
Employee related costs	41 595	10 649	25.6%	10 726	25.8%	21 374	51.4%	10 162	58.2%	5.5%
Remuneration of councillors	5 683	1 501	26.4%	1 462	25.7%	2 963	52.1%	1 453	45.0%	.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 033	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 020	683	13.6%	811	16.2%	1 494	29.8%	708	29.1%	14.6%
Transfers and grants	39 553	2 908	7.4%	268	.7%	3 176	8.0%	2 132	7.2%	(87.4%)
Other expenditure	57 023	11 272	19.8%	17 511	30.7%	28 783	50.5%	11 712	33.4%	49.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**16 946**		**(1 520)**		**15 426**		**3 846**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**13 030**	**-**	**-**	**1 505**	**11.6%**	**1 505**	**11.6%**	**276**	**9.2%**	**444.8%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 030	-	-	1 505	11.6%	1 505	11.6%	276	9.2%	444.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**13 030**	**-**	**-**	**1 505**	**11.6%**	**1 505**	**11.6%**	**276**	**9.2%**	**444.8%**
Governance and Administration	**12 115**	**-**	**-**	**867**	**7.2%**	**867**	**7.2%**	**248**	**8.9%**	**249.0%**
Executive & Council	10 689	-	-	-	-	-	-	3	5.3%	(100.0%)
Budget & Treasury Office	1 135	-	-	2	.2%	2	.2%	-	16.6%	(100.0%)
Corporate Services	291	-	-	865	297.3%	865	297.3%	246	107.1%	252.2%
Community and Public Safety	**864**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	104	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	760	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43**	**-**	**-**	**638**	**1 484.7%**	**638**	**1 484.7%**	**28**	**277.2%**	**2 186.2%**
Planning and Development	43	-	-	25	58.0%	25	58.0%	28	277.2%	(10.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	613	-	613	-	-	-	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**8**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**150 907**	**43 958**	**29.1%**	**29 259**	**19.4%**	**73 217**	**48.5%**	**30 013**	**32.1%**	**(2.5%)**
Ratepayers and other	**51 088**	**1 847**	**3.6%**	**317**	**.6%**	**2 164**	**4.2%**	**1 736**	**10.6%**	**(81.8%)**
Government - operating	89 419	39 404	44.1%	25 815	28.9%	65 218	72.9%	24 810	35.2%	4.1%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	10 400	2 707	26.0%	3 127	30.1%	5 834	56.1%	3 467	38.2%	(9.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(154 916)**	**(27 030)**	**17.4%**	**(30 210)**	**19.5%**	**(57 239)**	**36.9%**	**(26 167)**	**22.1%**	**15.4%**
Suppliers and employees	(65 773)	(24 121)	36.7%	(29 942)	45.5%	(54 063)	82.2%	(24 035)	37.7%	24.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(89 143)	(2 908)	3.3%	(268)	.3%	(3 176)	3.6%	(2 132)	3.8%	(87.4%)
Net Cash from/(used) Operating Activities	**(4 009)**	**16 928**	**(422.2%)**	**(951)**	**23.7%**	**15 978**	**(398.5%)**	**3 846**	**219.1%**	**(124.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(31)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	(31)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(13 030)**	**-**	**-**	**(1 505)**	**11.6%**	**(1 505)**	**11.6%**	**(276)**	**3.6%**	**444.8%**
Capital assets	(13 030)	-	-	(1 505)	11.6%	(1 505)	11.6%	(276)	3.6%	444.8%
Net Cash from/(used) Investing Activities	**(13 030)**	**-**	**-**	**(1 505)**	**11.6%**	**(1 505)**	**11.6%**	**(307)**	**3.7%**	**390.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(17 039)**	**16 928**	**(99.3%)**	**(2 456)**	**14.4%**	**14 472**	**(84.9%)**	**3 539**	**(527.9%)**	**(169.4%)**
Cash/cash equivalents at the year begin:	260 910	253 850	97.3%	270 779	103.8%	253 850	97.3%	295 264	92.5%	(8.3%)
Cash/cash equivalents at the year end:	**243 871**	**270 779**	**111.0%**	**268 323**	**110.0%**	**268 323**	**110.0%**	**298 803**	**102.4%**	**(10.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.6%	13	31.4%	(0)	(.6%)	28	67.6%	41	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	5	-	0	-	24 058	100.0%	24 063	99.8%	-	-	-	-
Total By Income Source	**1**	**-**	**17**	**.1%**	**(0)**	**-**	**24 086**	**99.9%**	**24 104**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1	-	17	.1%	(0)	-	24 086	99.9%	24 103	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Households	0	14.3%	0	14.3%	0	28.6%	0	42.9%	1	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1**	**-**	**17**	**.1%**	**(0)**	**-**	**24 086**	**99.9%**	**24 104**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59	45.8%	49	37.5%	14	10.8%	8	5.9%	130	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**59**	**45.8%**	**49**	**37.5%**	**14**	**10.8%**	**8**	**5.9%**	**130**	**100.0%**

Contact Details

Municipal Manager	D M Pillay	041 508 7114
Financial Manager	D J de Lange	041 508 7109

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**18 105**	**1 135**	**6.3%**	**2 729**	**15.1%**	**3 864**	**21.3%**	**49 865**	**71.9%**	**(94.5%)**
Property rates	(141 114)	444	(.3%)	855	(.6%)	1 299	(.9%)	1 827	49.5%	(53.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	482	70	14.6%	141	29.2%	211	43.8%	279	91.4%	(49.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	865	53	6.1%	173	20.0%	226	26.1%	235	39.0%	(26.6%)
Interest earned - external investments	1 700	122	7.2%	15	.9%	136	8.0%	249	43.9%	(94.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	636	-	-	147	23.2%	147	23.2%	125	35.2%	18.4%
Licences and permits	1 584	-	-	149	9.4%	149	9.4%	244	27.6%	(39.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 106	531	.4%	1 000	.7%	1 531	1.1%	45 033	77.7%	(97.8%)
Other own revenue	19 487	(85)	(.4%)	250	1.3%	165	.8%	1 874	22.1%	(86.7%)
Gains on disposal of PPE	360	-	-	-	-	-	-	-	-	-
Operating Expenditure	**178 828**	**10 446**	**5.8%**	**36 533**	**20.4%**	**46 978**	**26.3%**	**27 452**	**38.0%**	**33.1%**
Employee related costs	59 385	2 981	5.0%	9 421	15.9%	12 402	20.9%	10 291	36.3%	(8.5%)
Remuneration of councillors	18 851	1 357	7.2%	3 998	21.2%	5 355	28.4%	4 525	47.9%	(11.6%)
Debt impairment	2 815	-	-	4 992	177.3%	4 992	177.3%	-	-	(100.0%)
Depreciation and asset impairment	24 692	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	10 339	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	62 746	6 108	9.7%	18 122	28.9%	24 230	38.6%	12 636	36.7%	43.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(160 723)**	**(9 311)**		**(33 803)**		**(43 114)**		**22 414**		
Transfers recognised - capital	62 853	3 000	4.8%	6 000	9.5%	9 000	14.3%	15 201	68.4%	(60.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(97 870)**	**(6 311)**		**(27 803)**		**(34 114)**		**37 615**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(97 870)**	**(6 311)**		**(27 803)**		**(34 114)**		**37 615**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(97 870)**	**(6 311)**		**(27 803)**		**(34 114)**		**37 615**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(97 870)**	**(6 311)**		**(27 803)**		**(34 114)**		**37 615**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**75 042**	**-**	**-**	**11 093**	**14.8%**	**11 093**	**14.8%**	**-**	**9.0%**	**(100.0%)**
National Government	75 042	-	-	10 981	14.6%	10 981	14.6%	-	9.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**75 042**	**-**	**-**	**10 981**	**14.6%**	**10 981**	**14.6%**	**-**	**9.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	111	-	111	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75 042**	**-**	**-**	**11 093**	**14.8%**	**11 093**	**14.8%**	**-**	**9.0%**	**(100.0%)**
Governance and Administration	**3 971**	**-**	**-**	**29**	**.7%**	**29**	**.7%**	**-**	**-**	**(100.0%)**
Executive & Council	500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 021	-	-	-	-	-	-	-	-	-
Corporate Services	2 450	-	-	29	1.2%	29	1.2%	-	-	(100.0%)
Community and Public Safety	**2 482**	**-**	**-**	**765**	**30.8%**	**765**	**30.8%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 482	-	-	765	30.8%	765	30.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 026**	**-**	**-**	**10 299**	**15.6%**	**10 299**	**15.6%**	**-**	**9.9%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	66 026	-	-	10 299	15.6%	10 299	15.6%	-	10.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 562**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 562	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**213 452**	**90 856**	**42.6%**	**8 729**	**4.1%**	**99 586**	**46.7%**	**61 596**	**68.9%**	**(85.8%)**
Ratepayers and other	**17 925**	**5 988**	**33.4%**	**1 715**	**9.6%**	**7 703**	**43.0%**	**4 583**	**33.8%**	**(62.6%)**
Government - operating	130 974	62 429	47.7%	1 000	.8%	63 429	48.4%	45 033	78.2%	(97.8%)
Government - capital	62 853	22 153	35.2%	6 000	9.5%	28 153	44.8%	11 731	60.1%	(48.9%)
Interest	1 700	285	16.8%	15	.9%	300	17.6%	249	43.9%	(94.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(150 426)**	**(28 270)**	**18.8%**	**(36 533)**	**24.3%**	**(64 802)**	**43.1%**	**(27 452)**	**38.0%**	**33.1%**
Suppliers and employees	(150 426)	(28 270)	18.8%	(36 533)	24.3%	(64 802)	43.1%	(27 452)	73.0%	33.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 027**	**62 587**	**99.3%**	**(27 803)**	**(44.1%)**	**34 783**	**55.2%**	**34 145**	**136.9%**	**(181.4%)**
Cash Flow from Investing Activities										
Receipts	**12 189**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	12 189	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(75 042)**	**(10 529)**	**14.0%**	**(11 093)**	**14.8%**	**(21 622)**	**28.8%**	**(2 484)**	**13.0%**	**346.6%**
Capital assets	(75 042)	(10 529)	14.0%	(11 093)	14.8%	(21 622)	28.8%	(2 484)	13.0%	346.6%
Net Cash from/(used) Investing Activities	**(62 853)**	**(10 529)**	**16.8%**	**(11 093)**	**17.6%**	**(21 622)**	**34.4%**	**(2 484)**	**13.0%**	**346.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**173**	**52 058**	**30 041.1%**	**(38 896)**	**(22 445.8%)**	**13 162**	**7 595.3%**	**31 661**	**9 811.1%**	**(222.9%)**
Cash/cash equivalents at the year begin:	-	-	-	52 058	-	-	-	59 471	-	(12.5%)
Cash/cash equivalents at the year end:	**173**	**52 058**	**30 041.1%**	**13 162**	**7 595.3%**	**13 162**	**7 595.3%**	**91 132**	**11 602.5%**	**(85.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	382	1.7%	380	1.7%	361	1.6%	21 559	95.0%	22 682	86.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	75	2.2%	75	2.2%	72	2.1%	3 226	93.6%	3 447	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**457**	**1.7%**	**455**	**1.7%**	**433**	**1.7%**	**24 785**	**94.9%**	**26 128**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	22	2.9%	21	2.8%	19	2.6%	691	91.7%	754	2.9%	-	-	-	-
Commercial	156	2.2%	156	2.2%	136	1.9%	6 597	93.6%	7 046	27.0%	-	-	-	-
Households	255	1.5%	254	1.5%	254	1.5%	15 726	95.4%	16 489	63.1%	-	-	-	-
Other	23	1.3%	23	1.3%	23	1.3%	1 770	96.2%	1 840	7.0%	-	-	-	-
Total By Customer Group	**457**	**1.7%**	**455**	**1.7%**	**433**	**1.7%**	**24 785**	**94.9%**	**26 128**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 677	42.0%	977	24.5%	1 188	29.7%	151	3.8%	3 993	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 677**	**42.0%**	**977**	**24.5%**	**1 188**	**29.7%**	**151**	**3.8%**	**3 993**	**100.0%**

Contact Details

Municipal Manager	Monwabisi Somana	047 489 5800
Financial Manager	Siyasanga Ndakisa (acting)	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**198 637**	**84 262**	**42.4%**	**348**	**.2%**	**84 610**	**42.6%**	**54 132**	**31.7%**	**(99.4%)**
Property rates	13 566	11 051	81.5%	-	-	11 051	81.5%	176	2.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	288	-	290	-	578	-	571	14.7%	(49.2%)
Service charges - other	4 100	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 322	182	7.8%	12	.5%	193	8.3%	194	9.2%	(94.1%)
Interest earned - external investments	2 500	722	28.9%	-	-	722	28.9%	1 479	80.8%	(100.0%)
Interest earned - outstanding debtors	1 573	198	12.6%	5	.3%	203	12.9%	201	21.3%	(97.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 646	137	8.3%	-	-	137	8.3%	324	38.6%	(100.0%)
Licences and permits	2 937	320	10.9%	-	-	320	10.9%	525	45.5%	(100.0%)
Agency services	1 026	81	7.9%	-	-	81	7.9%	178	30.5%	(100.0%)
Transfers recognised - operational	167 914	68 183	40.6%	-	-	68 183	40.6%	50 422	32.8%	(100.0%)
Other own revenue	493	3 100	628.9%	42	8.5%	3 142	637.4%	60	82.3%	(30.4%)
Gains on disposal of PPE	560	-	-	-	-	-	-	-	10.0%	-
Operating Expenditure	**234 869**	**39 905**	**17.0%**	**5 216**	**2.2%**	**45 121**	**19.2%**	**39 173**	**41.8%**	**(86.7%)**
Employee related costs	113 715	34 010	29.9%	3 101	2.7%	37 111	32.6%	28 075	60.4%	(89.0%)
Remuneration of councillors	21 091	-	-	-	-	-	-	-	12.6%	-
Debt impairment	4 833	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 545	-	-	-	-	-	-	-	-	-
Finance charges	3 168	565	17.8%	27	.9%	592	18.7%	820	38.6%	(96.7%)
Bulk purchases	4 000	353	8.8%	-	-	353	8.8%	-	-	-
Other Materials	6 069	325	5.4%	383	6.3%	708	11.7%	1 184	27.1%	(67.6%)
Contracted services	5 221	2 810	53.8%	644	12.3%	3 454	66.1%	2 835	44.2%	(77.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 228	1 843	4.1%	1 060	2.3%	2 903	6.4%	6 259	43.6%	(83.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 232)**	**44 356**		**(4 867)**		**39 489**		**14 959**		
Transfers recognised - capital	84 508	80	.1%	-	-	80	.1%	312	.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 277**	**44 436**		**(4 867)**		**39 569**		**15 270**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**48 277**	**44 436**		**(4 867)**		**39 569**		**15 270**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 277**	**44 436**		**(4 867)**		**39 569**		**15 270**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 277**	**44 436**		**(4 867)**		**39 569**		**15 270**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**84 508**	**10 364**	**12.3%**	**16 233**	**19.2%**	**26 597**	**31.5%**	**268**	**3.7%**	**5 951.9%**
National Government	84 508	10 364	12.3%	16 233	19.2%	26 597	31.5%	268	3.7%	5 951.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**84 508**	**10 364**	**12.3%**	**16 233**	**19.2%**	**26 597**	**31.5%**	**268**	**3.7%**	**5 951.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**84 508**	**10 364**	**12.3%**	**16 233**	**19.2%**	**26 597**	**31.5%**	**268**	**3.7%**	**5 951.9%**
Governance and Administration	**1 280**	**637**	**49.8%**	**1 436**	**112.2%**	**2 073**	**161.9%**	**268**	**.6%**	**435.4%**
Executive & Council	-	2	-	-	-	2	-	-	-	-
Budget & Treasury Office	480	27	5.6%	14	2.8%	40	8.4%	-	77.4%	(100.0%)
Corporate Services	800	608	76.0%	1 422	177.8%	2 031	253.8%	268	13.3%	430.3%
Community and Public Safety	**1 900**	**9**	**.5%**	**501**	**26.4%**	**510**	**26.8%**	**-**	**-**	**(100.0%)**
Community & Social Services	1 900	9	.5%	501	26.4%	510	26.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**81 328**	**9 718**	**11.9%**	**14 296**	**17.6%**	**24 014**	**29.5%**	**-**	**10.7%**	**(100.0%)**
Planning and Development	550	18	3.3%	13	2.3%	31	5.6%	-	-	(100.0%)
Road Transport	80 778	9 700	12.0%	14 283	17.7%	23 983	29.7%	-	10.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**198 637**	**164 937**	**83.0%**	**1 338**	**.7%**	**166 275**	**83.7%**	**95 127**	**82.0%**	**(98.6%)**
Ratepayers and other	**26 651**	**2 323**	**8.7%**	**1 056**	**4.0%**	**3 379**	**12.7%**	**6 384**	**56.2%**	**(83.5%)**
Government - operating	167 914	139 206	82.9%	-	-	139 206	82.9%	50 486	83.5%	(100.0%)
Government - capital	-	22 682	-	-	-	22 682	-	37 500	89.0%	(100.0%)
Interest	4 073	726	17.8%	282	6.9%	1 008	24.7%	757	54.2%	(62.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(197 931)**	**(32 694)**	**16.5%**	**(8 948)**	**4.5%**	**(41 642)**	**21.0%**	**(42 020)**	**48.2%**	**(78.7%)**
Suppliers and employees	(197 931)	(31 909)	16.1%	(8 939)	4.5%	(40 848)	20.6%	(41 159)	70.2%	(78.3%)
Finance charges	-	(785)	-	(9)	-	(794)	-	(861)	60.9%	(98.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**706**	**132 244**	**18 722.9%**	**(7 611)**	**(1 077.5%)**	**124 633**	**17 645.4%**	**53 107**	**166.0%**	**(114.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(84 508)**	**(5 676)**	**6.7%**	**(3 347)**	**4.0%**	**(9 023)**	**10.7%**	**-**	**-**	**(100.0%)**
Capital assets	(84 508)	(5 676)	6.7%	(3 347)	4.0%	(9 023)	10.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(84 508)**	**(5 676)**	**6.7%**	**(3 347)**	**4.0%**	**(9 023)**	**10.7%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(227)**	**-**	**(76)**	**-**	**(303)**	**-**	**(227)**	**-**	**(66.7%)**
Repayment of borrowing	-	(227)	-	(76)	-	(303)	-	(227)	-	(66.7%)
Net Cash from/(used) Financing Activities	**-**	**(227)**	**-**	**(76)**	**-**	**(303)**	**-**	**(227)**	**51.6%**	**(66.7%)**
Net Increase/(Decrease) in cash held	**(83 802)**	**126 340**	**(150.8%)**	**(11 034)**	**13.2%**	**115 306**	**(137.6%)**	**52 879**	**(635.7%)**	**(120.9%)**
Cash/cash equivalents at the year begin:	129 597	-	-	126 340	97.5%	-	-	98 358	236.4%	28.4%
Cash/cash equivalents at the year end:	**45 795**	**126 340**	**275.9%**	**115 306**	**251.8%**	**115 306**	**251.8%**	**151 237**	**4 145.2%**	**(23.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Sindile Tantsi	047 401 2400
Financial Manager	Mr B Mashiyi	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**95 230**	**21 946**	**23.0%**	**18 292**	**19.2%**	**40 237**	**42.3%**	**16 435**	**50.8%**	**11.3%**
Property rates	19 651	3 956	20.1%	3 956	20.1%	7 912	40.3%	2 296	43.0%	72.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 947	479	3.7%	415	3.2%	894	6.9%	752	17.2%	(44.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 242	959	5.6%	959	5.6%	1 918	11.1%	911	19.6%	5.3%
Service charges - other	-	-	-	-	-	-	-	1 149	-	(100.0%)
Rental of facilities and equipment	534	21	4.0%	12	2.3%	33	6.2%	48	6.4%	(74.8%)
Interest earned - external investments	1 786	-	-	-	-	-	-	236	13.9%	(100.0%)
Interest earned - outstanding debtors	770	-	-	22	2.9%	22	2.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	159	9	5.7%	2	1.4%	11	7.0%	18	31.4%	(87.8%)
Licences and permits	837	632	75.5%	400	47.8%	1 032	123.3%	451	109.4%	(11.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	38 086	15 583	40.9%	11 145	29.3%	26 728	70.2%	10 463	74.3%	6.5%
Other own revenue	2 996	307	10.2%	1 380	46.1%	1 687	56.3%	112	69.9%	1 130.8%
Gains on disposal of PPE	222	-	-	-	-	-	-	-	-	-
Operating Expenditure	**107 373**	**15 004**	**14.0%**	**17 802**	**16.6%**	**32 806**	**30.6%**	**13 209**	**34.2%**	**34.8%**
Employee related costs	41 895	6 594	15.7%	7 826	18.7%	14 420	34.4%	6 277	35.1%	24.7%
Remuneration of councillors	3 431	742	21.6%	748	21.8%	1 490	43.4%	714	43.4%	4.7%
Debt impairment	4 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	-	-	-	-	-	-	-	-	-
Finance charges	540	166	30.7%	-	-	166	30.7%	332	44.9%	(100.0%)
Bulk purchases	6 500	2 122	32.6%	875	13.5%	2 996	46.1%	1 023	76.6%	(14.5%)
Other Materials	70	1	1.4%	21	30.6%	22	32.0%	13	-	64.4%
Contracted services	-	-	-	-	-	-	-	2	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 937	5 379	15.0%	8 332	23.2%	13 711	38.2%	4 848	25.7%	71.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 143)**	**6 941**		**490**		**7 431**		**3 226**		
Transfers recognised - capital	13 696	-	-	4 565	33.3%	4 565	33.3%	4 744	77.2%	(3.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 553**	**6 941**		**5 055**		**11 996**		**7 970**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 553**	**6 941**		**5 055**		**11 996**		**7 970**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 553**	**6 941**		**5 055**		**11 996**		**7 970**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 553**	**6 941**		**5 055**		**11 996**		**7 970**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**20 553**	**1 218**	**5.9%**	**5 947**	**28.9%**	**7 165**	**34.9%**	**5 208**	**52.7%**	**14.2%**
National Government	13 696	801	5.8%	2 677	19.5%	3 477	25.4%	4 981	70.8%	(46.3%)
Provincial Government	-	-	-	1 545	-	1 545	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 696**	**801**	**5.8%**	**4 222**	**30.8%**	**5 023**	**36.7%**	**4 981**	**70.8%**	**(15.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	6 857	417	6.1%	1 725	25.2%	2 142	31.2%	227	9.5%	658.3%
Capital Expenditure Standard Classification	**20 553**	**1 218**	**5.9%**	**5 947**	**28.9%**	**7 165**	**34.9%**	**5 208**	**52.7%**	**14.2%**
Governance and Administration	**1 491**	**55**	**3.7%**	**41**	**2.8%**	**96**	**6.5%**	**30**	**8.2%**	**35.1%**
Executive & Council	886	35	4.0%	12	1.4%	48	5.4%	10	5.3%	21.7%
Budget & Treasury Office	330	7	2.3%	13	4.0%	21	6.3%	20	12.3%	(34.5%)
Corporate Services	275	13	4.6%	15	5.6%	28	10.2%	-	8.0%	(100.0%)
Community and Public Safety	**1 780**	**222**	**12.5%**	**43**	**2.4%**	**265**	**14.9%**	**35**	**10.3%**	**23.1%**
Community & Social Services	1 780	222	12.5%	43	2.4%	265	14.9%	35	10.3%	23.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 931**	**922**	**5.8%**	**5 774**	**36.2%**	**6 695**	**42.0%**	**4 032**	**58.5%**	**43.2%**
Planning and Development	244	10	4.1%	6	2.5%	16	6.7%	-	3.7%	(100.0%)
Road Transport	15 687	912	5.8%	5 767	36.8%	6 679	42.6%	4 032	59.7%	43.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 350**	**19**	**1.4%**	**90**	**6.6%**	**108**	**8.0%**	**1 111**	**85.4%**	**(91.9%)**
Electricity	-	-	-	-	-	-	-	1 111	111.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 350	19	1.4%	90	6.6%	108	8.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**108 926**	**24 601**	**22.6%**	**21 923**	**20.1%**	**46 524**	**42.7%**	**19 510**	**49.7%**	**12.4%**
Ratepayers and other	**54 588**	**4 453**	**8.2%**	**6 191**	**11.3%**	**10 644**	**19.5%**	**4 112**	**20.2%**	**50.6%**
Government - operating	38 086	15 583	40.9%	11 145	29.3%	26 728	70.2%	10 463	74.3%	6.5%
Government - capital	13 696	4 565	33.3%	4 565	33.3%	9 130	66.7%	4 744	77.2%	(3.8%)
Interest	2 556	-	-	22	.9%	22	.9%	191	7.9%	(88.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(89 390)**	**(14 943)**	**16.7%**	**(17 802)**	**19.9%**	**(32 744)**	**36.6%**	**(13 135)**	**33.7%**	**35.5%**
Suppliers and employees	(88 850)	(14 856)	16.7%	(17 802)	20.0%	(32 657)	36.8%	(12 803)	33.6%	39.0%
Finance charges	(540)	(87)	16.1%	-	-	(87)	16.1%	(332)	44.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 536**	**9 659**	**49.4%**	**4 122**	**21.1%**	**13 780**	**70.5%**	**6 374**	**98.2%**	**(35.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(20 553)**	**(1 218)**	**5.9%**	**(5 947)**	**28.9%**	**(7 165)**	**34.9%**	**(5 208)**	**36.3%**	**14.2%**
Capital assets	(20 553)	(1 218)	5.9%	(5 947)	28.9%	(7 165)	34.9%	(5 208)	36.3%	14.2%
Net Cash from/(used) Investing Activities	**(20 553)**	**(1 218)**	**5.9%**	**(5 947)**	**28.9%**	**(7 165)**	**34.9%**	**(5 208)**	**36.3%**	**14.2%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(300)**	**(79)**	**26.2%**	**-**	**-**	**(79)**	**26.2%**	**-**	**-**	**-**
Repayment of borrowing	(300)	(79)	26.2%	-	-	(79)	26.2%	-	-	-
Net Cash from/(used) Financing Activities	**(300)**	**(79)**	**26.2%**	**-**	**-**	**(79)**	**26.2%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 317)**	**8 362**	**(634.9%)**	**(1 825)**	**138.6%**	**6 537**	**(496.4%)**	**1 166**	**9 346.7%**	**(256.5%)**
Cash/cash equivalents at the year begin:	23 661	-	-	8 362	35.3%	-	-	37 478	176.9%	(77.7%)
Cash/cash equivalents at the year end:	**22 344**	**8 362**	**37.4%**	**6 537**	**29.3%**	**6 537**	**29.3%**	**38 644**	**278.3%**	**(83.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	321	4.3%	94	1.3%	513	6.8%	6 616	87.7%	7 544	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	961	4.2%	358	1.6%	553	2.4%	21 160	91.9%	23 032	45.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	171	.9%	112	.6%	2 038	10.4%	17 227	88.1%	19 548	38.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	159	100.0%	-	-	-	-	-	-	159	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 612**	**3.2%**	**564**	**1.1%**	**3 103**	**6.2%**	**45 003**	**89.5%**	**50 283**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	178	8.6%	126	6.0%	121	5.8%	1 653	79.5%	2 078	4.1%	-	-	-	-
Commercial	268	6.3%	140	3.3%	119	2.8%	3 741	87.6%	4 269	8.5%	-	-	-	-
Households	1 166	2.7%	298	.7%	2 863	6.5%	39 609	90.2%	43 936	87.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 612**	**3.2%**	**564**	**1.1%**	**3 103**	**6.2%**	**45 003**	**89.5%**	**50 283**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	462	100.0%	-	-	-	-	-	-	462	7.5%
Bulk Water	7	.5%	123	9.7%	138	10.9%	1 007	78.9%	1 276	20.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 164	100.0%	-	-	-	-	-	-	1 164	18.8%
Auditor-General	357	10.9%	955	29.0%	811	24.6%	1 171	35.5%	3 294	53.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 991**	**32.1%**	**1 078**	**17.4%**	**949**	**15.3%**	**2 178**	**35.1%**	**6 197**	**100.0%**

Contact Details

Municipal Manager	Mr CM Mbekela	043 831 1034
Financial Manager	Puleng Gwana	043 831 1034

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**62 229**	**-**	**9 951**	**-**	**72 180**	**-**	**33 597**	**43.5%**	**(70.4%)**
Property rates	-	9 362	-	(9)	-	9 353	-	57	115.9%	(115.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	8 090	-	5 832	-	13 922	-	6 322	57.3%	(7.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	1 847	-	1 854	-	3 700	-	1 711	53.2%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	288	-	40	-	328	-	22	75.9%	81.9%
Interest earned - external investments	-	187	-	584	-	771	-	1 870	69.8%	(68.8%)
Interest earned - outstanding debtors	-	151	-	-	-	151	-	538	81.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	4	-	-	-	4	-	27	13.4%	(100.0%)
Licences and permits	-	632	-	535	-	1 166	-	-	-	(100.0%)
Agency services	-	103	-	-	-	103	-	525	-	(100.0%)
Transfers recognised - operational	-	41 405	-	300	-	41 705	-	21 267	36.1%	(98.6%)
Other own revenue	-	162	-	815	-	977	-	1 258	39.1%	(35.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**31 143**	**-**	**44 191**	**-**	**75 334**	**-**	**35 468**	**39.9%**	**24.6%**
Employee related costs	-	10 772	-	13 621	-	24 393	-	9 588	41.2%	42.1%
Remuneration of councillors	-	2 819	-	2 705	-	5 524	-	2 533	45.1%	6.8%
Debt impairment	-	-	-	3 679	-	3 679	-	3 510	50.0%	4.8%
Depreciation and asset impairment	-	4 567	-	4 567	-	9 134	-	5 841	50.0%	(21.8%)
Finance charges	-	-	-	55	-	55	-	-	-	(100.0%)
Bulk purchases	-	4 716	-	4 321	-	9 037	-	3 698	39.6%	16.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	148	-	472	-	620	-	212	-	123.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	8 121	-	14 771	-	22 891	-	10 087	38.9%	46.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**31 086**		**(34 241)**		**(3 154)**		**(1 871)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**42 970**	**5 376**	**12.5%**	**5 596**	**13.0%**	**10 972**	**25.5%**	**12 491**	**20.5%**	**(55.2%)**
National Government	-	5 164	-	3 418	-	8 582	-	4 719	42.3%	(27.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**5 164**	**-**	**3 418**	**-**	**8 582**	**-**	**4 719**	**42.3%**	**(27.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 970	212	.5%	2 178	5.1%	2 390	5.6%	4 131	6.4%	(47.3%)
Public contributions and donations	-	-	-	-	-	-	-	3 641	-	(100.0%)
Capital Expenditure Standard Classification	**42 970**	**5 376**	**12.5%**	**5 596**	**13.0%**	**10 972**	**25.5%**	**12 491**	**20.5%**	**(55.2%)**
Governance and Administration	**2 250**	**46**	**2.0%**	**740**	**32.9%**	**786**	**34.9%**	**35**	**3.4%**	**2 013.9%**
Executive & Council	915	4	.4%	348	38.0%	351	38.4%	16	3.0%	2 040.3%
Budget & Treasury Office	240	6	2.4%	3	1.4%	9	3.8%	17	37.7%	(80.4%)
Corporate Services	1 095	36	3.3%	389	35.6%	426	38.9%	2	1.1%	22 098.5%
Community and Public Safety	**13 110**	**88**	**.7%**	**773**	**5.9%**	**861**	**6.6%**	**48**	**.7%**	**1 511.3%**
Community & Social Services	11 107	19	.2%	65	.6%	84	.8%	15	.7%	337.1%
Sport And Recreation	355	20	5.5%	-	-	20	5.5%	24	48.7%	(100.0%)
Public Safety	1 631	49	3.0%	708	43.4%	757	46.4%	9	.2%	8 074.8%
Housing	17	1	4.2%	-	-	1	4.2%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 351**	**5 175**	**28.2%**	**3 933**	**21.4%**	**9 108**	**49.6%**	**11 597**	**27.0%**	**(66.1%)**
Planning and Development	1 324	6	.5%	430	32.5%	436	32.9%	655	48.1%	(34.4%)
Road Transport	17 027	5 169	30.4%	3 503	20.6%	8 673	50.9%	10 942	26.6%	(68.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 260**	**68**	**.7%**	**149**	**1.6%**	**217**	**2.3%**	**811**	**10.6%**	**(81.6%)**
Electricity	7 385	62	.8%	13	.2%	75	1.0%	1	.1%	1 854.4%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 875	6	.3%	136	7.3%	142	7.6%	810	43.8%	(83.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**209 263**	**62 224**	**29.7%**	**43 844**	**21.0%**	**106 068**	**50.7%**	**33 597**	**54.3%**	**30.5%**
Ratepayers and other	**47 605**	**20 481**	**43.0%**	**9 066**	**19.0%**	**29 547**	**62.1%**	**31 189**	**190.8%**	**(70.9%)**
Government - operating	103 053	41 405	40.2%	3 140	3.0%	44 545	43.2%	-	-	(100.0%)
Government - capital	53 105	-	-	29 110	54.8%	29 110	54.8%	-	-	(100.0%)
Interest	5 500	338	6.1%	2 528	46.0%	2 866	52.1%	2 408	131.4%	5.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(156 158)**	**(26 576)**	**17.0%**	**(39 624)**	**25.4%**	**(66 200)**	**42.4%**	**(25 337)**	**31.9%**	**56.4%**
Suppliers and employees	(156 047)	(26 576)	17.0%	(39 569)	25.4%	(66 144)	42.4%	(25 337)	32.0%	56.2%
Finance charges	(111)	-	-	(55)	50.0%	(55)	50.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 105**	**35 648**	**67.1%**	**4 220**	**7.9%**	**39 868**	**75.1%**	**8 261**	**275.3%**	**(48.9%)**
Cash Flow from Investing Activities										
Receipts	**(7 035)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(2 835)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4 200)	-	-	-	-	-	-	-	-	-
Payments	**76 540**	**(5 371)**	**(7.0%)**	**(5 596)**	**(7.3%)**	**(10 967)**	**(14.3%)**	**-**	**-**	**(100.0%)**
Capital assets	76 540	(5 371)	(7.0%)	(5 596)	(7.3%)	(10 967)	(14.3%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**69 505**	**(5 371)**	**(7.7%)**	**(5 596)**	**(8.1%)**	**(10 967)**	**(15.8%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**11**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	11	-	-	-	-	-	-	-	-	-
Payments	**(16)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(5)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**122 604**	**30 278**	**24.7%**	**(1 376)**	**(1.1%)**	**28 901**	**23.6%**	**8 261**	**(68.7%)**	**(116.7%)**
Cash/cash equivalents at the year begin:	5 375	5 375	100.0%	35 653	663.3%	5 375	100.0%	48 862	11.1%	(27.0%)
Cash/cash equivalents at the year end:	**127 979**	**35 653**	**27.9%**	**34 276**	**26.8%**	**34 276**	**26.8%**	**57 123**	**101.5%**	**(40.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 899	32.4%	866	14.8%	630	10.8%	2 459	42.0%	5 855	10.4%	-	-	(4 996)	(85.0%)
Receivables from Non-exchange Transactions - Property Rates	286	1.7%	181	1.1%	110	.6%	16 418	96.6%	16 996	30.3%	-	-	(12 774)	(75.0%)
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	699	3.3%	582	2.7%	420	2.0%	19 604	92.0%	21 305	38.0%	-	-	(15 969)	(75.0%)
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	152	1.3%	78	.7%	5	-	11 641	98.0%	11 876	21.2%	-	-	(15 394)	(129.0%)
Total By Income Source	**3 036**	**5.4%**	**1 707**	**3.0%**	**1 165**	**2.1%**	**50 123**	**89.5%**	**56 032**	**100.0%**	**-**	**-**	**(49 133)**	**(87.0%)**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 036	5.4%	1 707	3.0%	1 165	2.1%	50 123	89.5%	56 032	100.0%	-	-	(49 133)	(87.0%)
Total By Customer Group	**3 036**	**5.4%**	**1 707**	**3.0%**	**1 165**	**2.1%**	**50 123**	**89.5%**	**56 032**	**100.0%**	**-**	**-**	**(49 133)**	**(87.0%)**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 755	58.6%	1 447	30.8%	158	3.4%	343	7.3%	4 703	100.0%
Total	**2 755**	**58.6%**	**1 447**	**30.8%**	**158**	**3.4%**	**343**	**7.3%**	**4 703**	**100.0%**

Contact Details

Municipal Manager	F M Shoba	043 683 5000
Financial Manager	G P Hill	043 683 5002

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**107 702**	**56 947**	**52.9%**	**25 874**	**24.0%**	**82 821**	**76.9%**	**26 935**	**70.9%**	**(3.9%)**
Property rates	24 748	24 390	98.6%	4 154	16.8%	28 544	115.3%	3 504	83.9%	18.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	55	14.2%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	396	130	32.8%	131	33.2%	261	66.0%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	.6%	-
Rental of facilities and equipment	-	19	-	23	-	42	-	-	9.4%	(100.0%)
Interest earned - external investments	2 587	54	2.1%	172	6.7%	226	8.8%	1	.8%	15 663.7%
Interest earned - outstanding debtors	-	313	-	844	-	1 156	-	10	-	8 279.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	165	(7)	(4.0%)	15	9.1%	8	5.1%	7	4.6%	104.3%
Licences and permits	1 586	538	33.9%	446	28.1%	984	62.1%	520	18.5%	(14.3%)
Agency services	255	74	29.1%	60	23.5%	134	52.6%	57	38.5%	4.4%
Transfers recognised - operational	70 456	30 983	44.0%	20 102	28.5%	51 085	72.5%	21 574	78.0%	(6.8%)
Other own revenue	7 511	452	6.0%	(74)	(1.0%)	378	5.0%	1 205	100.5%	(106.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**137 349**	**26 501**	**19.3%**	**19 204**	**14.0%**	**45 705**	**33.3%**	**13 684**	**38.8%**	**40.3%**
Employee related costs	42 284	8 039	19.0%	7 634	18.1%	15 673	37.1%	7 416	37.4%	3.0%
Remuneration of councillors	6 878	1 801	26.2%	1 357	19.7%	3 158	45.9%	1 151	28.2%	18.0%
Debt impairment	11 861	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 401	1 506	23.5%	1 506	23.5%	3 012	47.0%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	413	-	139	-	552	-	-	-	(100.0%)
Other expenditure	69 925	14 743	21.1%	8 568	12.3%	23 311	33.3%	5 118	43.9%	67.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 647)**	**30 446**		**6 669**		**37 115**		**13 251**		
Transfers recognised - capital	-	7 206	-	7 106	-	14 312	-	7 782	42.4%	(8.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(29 647)**	**37 652**		**13 775**		**51 427**		**21 033**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(29 647)**	**37 652**		**13 775**		**51 427**		**21 033**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(29 647)**	**37 652**		**13 775**		**51 427**		**21 033**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(29 647)**	**37 652**		**13 775**		**51 427**		**21 033**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**32 090**	**301**	**.9%**	**1 895**	**5.9%**	**2 196**	**6.8%**	**2 606**	**6.8%**	**(27.3%)**
National Government	30 504	277	.9%	1 795	5.9%	2 072	6.8%	1 421	3.7%	26.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 504**	**277**	**.9%**	**1 795**	**5.9%**	**2 072**	**6.8%**	**1 421**	**3.7%**	**26.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	25	-	100	-	125	-	938	-	(89.3%)
Public contributions and donations	1 585	-	-	-	-	-	-	247	-	(100.0%)
Capital Expenditure Standard Classification	**32 090**	**301**	**.9%**	**1 895**	**5.9%**	**2 196**	**6.8%**	**2 606**	**6.8%**	**(27.3%)**
Governance and Administration	**9 771**	**-**	**-**	**97**	**1.0%**	**97**	**1.0%**	**210**	**3.2%**	**(54.0%)**
Executive & Council	2 444	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	5 650	-	-	-	-	-	-	-	-	-
Corporate Services	1 677	-	-	97	5.8%	97	5.8%	210	3.9%	(54.0%)
Community and Public Safety	**500**	**105**	**20.9%**	**809**	**161.9%**	**914**	**182.8%**	**959**	**16.8%**	**(15.6%)**
Community & Social Services	500	105	20.9%	809	161.9%	914	182.8%	959	16.8%	(15.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 618**	**197**	**.9%**	**989**	**4.6%**	**1 186**	**5.5%**	**1 421**	**5.6%**	**(30.4%)**
Planning and Development	1 200	-	-	-	-	-	-	-	-	-
Road Transport	20 418	197	1.0%	989	4.8%	1 186	5.8%	1 421	5.6%	(30.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**16**	**4.1%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	200	-	-	-	-	-	-	16	4.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**127 070**	**40 626**	**32.0%**	**31 962**	**25.2%**	**72 588**	**57.1%**	**34 762**	**68.0%**	**(8.1%)**
Ratepayers and other	**23 523**	**2 071**	**8.8%**	**3 737**	**15.9%**	**5 808**	**24.7%**	**34 751**	**315.3%**	**(89.2%)**
Government - operating	70 456	30 983	44.0%	20 102	28.5%	51 085	72.5%	-	43.9%	(100.0%)
Government - capital	30 504	7 206	23.6%	7 106	23.3%	14 312	46.9%	-	11.9%	(100.0%)
Interest	2 587	367	14.2%	1 016	39.3%	1 383	53.5%	11	7.1%	9 002.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(137 349)**	**(25 252)**	**18.4%**	**(18 021)**	**13.1%**	**(43 273)**	**31.5%**	**-**	**-**	**(100.0%)**
Suppliers and employees	(49 162)	(24 839)	50.5%	(17 883)	36.4%	(42 721)	86.9%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(88 187)	(413)	.5%	(139)	.2%	(552)	.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**(10 279)**	**15 374**	**(149.6%)**	**13 940**	**(135.6%)**	**29 315**	**(285.2%)**	**34 762**	**197.4%**	**(59.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**32 090**	**(301)**	**(.9%)**	**(1 895)**	**(5.9%)**	**(2 196)**	**(6.8%)**	**-**	**-**	**(100.0%)**
Capital assets	32 090	(301)	(.9%)	(1 895)	(5.9%)	(2 196)	(6.8%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**32 090**	**(301)**	**(.9%)**	**(1 895)**	**(5.9%)**	**(2 196)**	**(6.8%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**21 811**	**15 073**	**69.1%**	**12 045**	**55.2%**	**27 118**	**124.3%**	**34 762**	**(7 926.2%)**	**(65.3%)**
Cash/cash equivalents at the year begin:	5 926	7 393	124.7%	22 466	379.1%	7 393	124.7%	34 262	-	(34.4%)
Cash/cash equivalents at the year end:	**27 737**	**22 466**	**81.0%**	**34 511**	**124.4%**	**34 511**	**124.4%**	**69 024**	**5 554.4%**	**(50.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(129)	(.2%)	249	.5%	53 152	99.8%	-	-	53 272	96.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18	.9%	8	.4%	1 896	98.7%	-	-	1 921	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	47.3%	0	21.4%	6	406.3%	(5)	(375.0%)	1	-	-	-	-	-
Total By Income Source	**(110)**	**(.2%)**	**257**	**.5%**	**55 054**	**99.7%**	**(5)**	**-**	**55 195**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18	23.3%	8	10.3%	51	66.4%	-	-	77	.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	(129)	(.2%)	249	.5%	54 997	99.8%	-	-	55 117	99.9%	-	-	-	-
Other	1	47.3%	0	21.4%	6	406.3%	(5)	(375.0%)	1	-	-	-	-	-
Total By Customer Group	**(110)**	**(.2%)**	**257**	**.5%**	**55 054**	**99.7%**	**(5)**	**-**	**55 195**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(678)	(137.1%)	24	4.9%	173	35.0%	975	197.2%	494	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(678)**	**(137.1%)**	**24**	**4.9%**	**173**	**35.0%**	**975**	**197.2%**	**494**	**100.0%**

Contact Details

Municipal Manager	Mr Vuyisile Gwintsa	040 673 3095
Financial Manager	Paul Mahlasela	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NKONKOBE (EC127)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**183 480**	**64 776**	**35.3%**	**58 253**	**31.7%**	**123 028**	**67.1%**	**37 059**	**68.8%**	**57.2%**
Property rates	24 470	5 560	22.7%	8 331	34.0%	13 891	56.8%	1 717	54.3%	385.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 894	5 745	18.6%	6 098	19.7%	11 843	38.3%	4 233	29.2%	44.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 693	983	12.8%	677	8.8%	1 659	21.6%	2 596	83.1%	(73.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	519	73	14.0%	53	10.2%	126	24.2%	-	6.5%	(100.0%)
Interest earned - external investments	2 000	229	11.4%	23	1.2%	252	12.6%	-	2.0%	(100.0%)
Interest earned - outstanding debtors	9 200	657	7.1%	762	8.3%	1 419	15.4%	159	5.1%	379.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	20	6.5%	75	25.0%	95	31.5%	-	2.6%	(100.0%)
Licences and permits	2 200	693	31.5%	551	25.1%	1 244	56.5%	-	17.7%	(100.0%)
Agency services	1 000	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 878	44 871	46.3%	35 100	36.2%	79 971	82.5%	28 354	97.5%	23.8%
Other own revenue	8 327	5 947	71.4%	6 582	79.0%	12 529	150.5%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**196 060**	**45 014**	**23.0%**	**42 685**	**21.8%**	**87 698**	**44.7%**	**34 520**	**47.7%**	**23.7%**
Employee related costs	65 526	18 115	27.6%	20 218	30.9%	38 333	58.5%	14 436	48.2%	40.1%
Remuneration of councillors	14 057	2 797	19.9%	2 848	20.3%	5 644	40.2%	2 905	43.2%	(2.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 473	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	23 147	10 159	43.9%	2 763	11.9%	12 922	55.8%	5 219	66.7%	(47.1%)
Other Materials	7 254	-	-	-	-	-	-	-	-	-
Contracted services	231	41	17.7%	40	17.2%	81	35.0%	95	67.0%	(58.3%)
Transfers and grants	690	-	-	-	-	-	-	-	-	-
Other expenditure	62 682	13 902	22.2%	16 816	26.8%	30 718	49.0%	11 865	41.1%	41.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 580)**	**19 762**		**15 568**		**35 330**		**2 539**		
Transfers recognised - capital	29 147	-	-	12 303	42.2%	12 303	42.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 567**	**19 762**		**27 871**		**47 633**		**2 539**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 567**	**19 762**		**27 871**		**47 633**		**2 539**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 567**	**19 762**		**27 871**		**47 633**		**2 539**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 567**	**19 762**		**27 871**		**47 633**		**2 539**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**109 334**	**9 919**	**9.1%**	**12 862**	**11.8%**	**22 781**	**20.8%**	**5 419**	**33.8%**	**137.3%**
National Government	55 379	5 969	10.8%	6 943	12.5%	12 912	23.3%	2 004	23.4%	246.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 379**	**5 969**	**10.8%**	**6 943**	**12.5%**	**12 912**	**23.3%**	**2 004**	**23.4%**	**246.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 954	3 950	7.3%	5 919	11.0%	9 869	18.3%	3 415	46.6%	73.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**109 334**	**9 919**	**9.1%**	**12 862**	**11.8%**	**22 781**	**20.8%**	**5 419**	**33.8%**	**137.3%**
Governance and Administration	**45 500**	**3 150**	**6.9%**	**5 625**	**12.4%**	**8 775**	**19.3%**	**3 080**	**53.0%**	**82.6%**
Executive & Council	2 500	-	-	35	1.4%	35	1.4%	604	30.7%	(94.3%)
Budget & Treasury Office	500	4	.8%	7	1.4%	11	2.2%	76	43.1%	(91.0%)
Corporate Services	42 500	3 146	7.4%	5 583	13.1%	8 730	20.5%	2 401	57.9%	132.6%
Community and Public Safety	**-**	**70**	**-**	**227**	**-**	**297**	**-**	**251**	**145.3%**	**(9.7%)**
Community & Social Services	-	70	-	227	-	297	-	251	145.3%	(9.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 034**	**6 699**	**13.1%**	**7 011**	**13.7%**	**13 710**	**26.9%**	**2 088**	**21.9%**	**235.8%**
Planning and Development	21 155	-	-	58	.3%	58	.3%	83	4.9%	(30.7%)
Road Transport	29 879	6 699	22.4%	6 953	23.3%	13 652	45.7%	2 005	23.4%	246.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15.3%**	**-**
Electricity	10 600	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 200	-	-	-	-	-	-	-	26.8%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**212 627**	**77 141**	**36.3%**	**70 556**	**33.2%**	**147 697**	**69.5%**	**50 302**	**64.3%**	**40.3%**
Ratepayers and other	**75 402**	**18 599**	**24.7%**	**22 367**	**29.7%**	**40 967**	**54.3%**	**16 254**	**57.3%**	**37.6%**
Government - operating	96 878	44 871	46.3%	35 100	36.2%	79 971	82.5%	28 354	71.5%	23.8%
Government - capital	29 147	12 949	44.4%	12 303	42.2%	25 252	86.6%	5 353	82.8%	129.8%
Interest	11 200	722	6.4%	785	7.0%	1 507	13.5%	340	6.2%	130.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(196 059)**	**(45 065)**	**23.0%**	**(42 685)**	**21.8%**	**(87 749)**	**44.8%**	**(34 913)**	**47.8%**	**22.3%**
Suppliers and employees	(195 369)	(45 065)	23.1%	(42 685)	21.8%	(87 749)	44.9%	(34 913)	48.0%	22.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(690)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**16 568**	**32 077**	**193.6%**	**27 871**	**168.2%**	**59 947**	**361.8%**	**15 389**	**120.4%**	**81.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(51 040)**	**(13 003)**	**25.5%**	**(15 261)**	**29.9%**	**(28 264)**	**55.4%**	**(5 419)**	**33.8%**	**181.6%**
Capital assets	(51 040)	(13 003)	25.5%	(15 261)	29.9%	(28 264)	55.4%	(5 419)	33.8%	181.6%
Net Cash from/(used) Investing Activities	**(51 040)**	**(13 003)**	**25.5%**	**(15 261)**	**29.9%**	**(28 264)**	**55.4%**	**(5 419)**	**33.8%**	**181.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(34 472)**	**19 074**	**(55.3%)**	**12 610**	**(36.6%)**	**31 684**	**(91.9%)**	**9 970**	**81 475 585.4%**	**26.5%**
Cash/cash equivalents at the year begin:	1 121	1 121	100.0%	20 195	1 801.7%	1 121	100.0%	31 346	-	(35.6%)
Cash/cash equivalents at the year end:	**(33 351)**	**20 195**	**(60.6%)**	**32 805**	**(98.4%)**	**32 805**	**(98.4%)**	**41 316**	**86 074 895.8%**	**(20.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 463	20.4%	1 740	24.2%	359	5.0%	3 619	50.4%	7 182	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 863	84.4%	653	2.1%	4 309	13.5%	-	-	31 824	60.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	815	10.9%	1 501	20.2%	637	8.6%	4 493	60.3%	7 445	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 122	79.8%	14	.2%	172	2.7%	1 114	17.3%	6 421	12.1%	-	-	-	-
Total By Income Source	**34 263**	**64.8%**	**3 907**	**7.4%**	**5 477**	**10.4%**	**9 225**	**17.4%**	**52 872**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 220	93.7%	157	1.2%	175	1.3%	491	3.8%	13 043	24.7%	-	-	-	-
Commercial	1 203	27.6%	213	4.9%	159	3.6%	2 779	63.8%	4 354	8.2%	-	-	-	-
Households	20 841	58.7%	3 537	10.0%	5 143	14.5%	5 955	16.8%	35 475	67.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**34 263**	**64.8%**	**3 907**	**7.4%**	**5 477**	**10.4%**	**9 225**	**17.4%**	**52 872**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	912	30.8%	1 144	38.6%	904	30.5%	-	-	2 961	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**912**	**30.8%**	**1 144**	**38.6%**	**904**	**30.5%**	**-**	**-**	**2 961**	**100.0%**

Contact Details

Municipal Manager	KC Maneli	046 645 7451
Financial Manager	VC Makedama	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NXUBA (EC128)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**60 605**	**19 517**	**32.2%**	**11 324**	**18.7%**	**30 841**	**50.9%**	**7 564**	**44.5%**	**49.7%**
Property rates	2 421	516	21.3%	434	17.9%	950	39.2%	459	30.8%	(5.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 869	3 337	14.0%	3 700	15.5%	7 037	29.5%	2 703	34.3%	36.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 676	326	19.5%	341	20.3%	667	39.8%	295	18.1%	15.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	88	9	10.2%	19	21.2%	28	31.4%	10	15.6%	82.4%
Interest earned - external investments	-	7	-	1	-	8	-	1	-	(17.6%)
Interest earned - outstanding debtors	-	9	-	45	-	54	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	50	7	14.8%	6	12.7%	14	27.5%	5	10.4%	32.3%
Licences and permits	3 630	581	16.0%	498	13.7%	1 079	29.7%	475	60.9%	4.9%
Agency services	115	7	6.1%	8	7.0%	15	13.1%	13	2.8%	(39.8%)
Transfers recognised - operational	28 106	13 203	47.0%	5 250	18.7%	18 453	65.7%	3 290	57.6%	59.6%
Other own revenue	650	1 513	232.7%	1 023	157.2%	2 536	389.9%	313	71.2%	226.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**77 389**	**16 012**	**20.7%**	**9 303**	**12.0%**	**25 315**	**32.7%**	**18 341**	**57.5%**	**(49.3%)**
Employee related costs	22 420	5 183	23.1%	4 758	21.2%	9 940	44.3%	4 668	45.1%	1.9%
Remuneration of councillors	2 473	522	21.1%	536	21.7%	1 058	42.8%	465	47.5%	15.4%
Debt impairment	8 740	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 452	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	19 242	5 207	27.1%	1 050	5.5%	6 257	32.5%	6 039	49.0%	(82.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	16 062	5 101	31.8%	2 959	18.4%	8 060	50.2%	7 170	83.5%	(58.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 784)**	**3 505**		**2 021**		**5 526**		**(10 777)**		
Transfers recognised - capital	11 136	3 712	33.3%	3 712	33.3%	7 424	66.7%	4 550	92.4%	(18.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(5 648)**	**7 217**		**5 733**		**12 950**		**(6 227)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(5 648)**	**7 217**		**5 733**		**12 950**		**(6 227)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(5 648)**	**7 217**		**5 733**		**12 950**		**(6 227)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(5 648)**	**7 217**		**5 733**		**12 950**		**(6 227)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**11 254**	**-**	**-**	**-**	**-**	**-**	**-**	**3 670**	**32.9%**	**(100.0%)**
National Government	10 804	-	-	-	-	-	-	3 670	32.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 804**	**-**	**-**	**-**	**-**	**-**	**-**	**3 670**	**32.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	450	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**11 254**	**-**	**-**	**-**	**-**	**-**	**-**	**3 670**	**32.9%**	**(100.0%)**
Governance and Administration	**485**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	485	-	-	-	-	-	-	-	-	-
Community and Public Safety	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	150	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 619**	**-**	**-**	**-**	**-**	**-**	**-**	**3 670**	**52.8%**	**(100.0%)**
Planning and Development	10	-	-	-	-	-	-	-	-	-
Road Transport	10 609	-	-	-	-	-	-	3 670	52.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**71 741**	**23 229**	**32.4%**	**15 036**	**21.0%**	**38 265**	**53.3%**	**12 114**	**54.8%**	**24.1%**
Ratepayers and other	**32 499**	**6 221**	**19.1%**	**6 028**	**18.5%**	**12 250**	**37.7%**	**4 274**	**36.3%**	**41.1%**
Government - operating	28 106	13 279	47.2%	5 250	18.7%	18 529	65.9%	3 290	60.1%	59.6%
Government - capital	11 136	3 712	33.3%	3 712	33.3%	7 424	66.7%	4 550	90.9%	(18.4%)
Interest	-	16	-	46	-	62	-	1	-	5 532.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(60 196)**	**(16 012)**	**26.6%**	**(9 303)**	**15.5%**	**(25 315)**	**42.1%**	**(14 672)**	**51.0%**	**(36.6%)**
Suppliers and employees	(60 196)	(16 012)	26.6%	(9 303)	15.5%	(25 315)	42.1%	(14 672)	93.3%	(36.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**11 545**	**7 217**	**62.5%**	**5 733**	**49.7%**	**12 950**	**112.2%**	**(2 557)**	**77.5%**	**(324.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(11 254)**	**(2 797)**	**24.9%**	**(3 806)**	**33.8%**	**(6 603)**	**58.7%**	**(3 670)**	**32.9%**	**3.7%**
Capital assets	(11 254)	(2 797)	24.9%	(3 806)	33.8%	(6 603)	58.7%	(3 670)	32.9%	3.7%
Net Cash from/(used) Investing Activities	**(11 254)**	**(2 797)**	**24.9%**	**(3 806)**	**33.8%**	**(6 603)**	**58.7%**	**(3 670)**	**32.9%**	**3.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**291**	**4 420**	**1 519.8%**	**1 927**	**662.5%**	**6 347**	**2 182.4%**	**(6 227)**	**(204.9%)**	**(130.9%)**
Cash/cash equivalents at the year begin:	553	-	-	4 420	798.7%	-	-	13 068	118.4%	(66.2%)
Cash/cash equivalents at the year end:	**844**	**4 420**	**523.5%**	**6 347**	**751.8%**	**6 347**	**751.8%**	**6 841**	**698.4%**	**(7.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 747	21.7%	3 074	38.2%	1 930	24.0%	1 296	16.1%	8 048	35.5%
Bulk Water	385	6.9%	203	3.6%	171	3.1%	4 832	86.4%	5 591	24.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	870	14.7%	225	3.8%	4 821	81.5%	5 916	26.1%
Other	-	-	335	10.6%	171	5.5%	2 636	83.9%	3 142	13.8%
Total	**2 132**	**9.4%**	**4 482**	**19.7%**	**2 498**	**11.0%**	**13 586**	**59.9%**	**22 698**	**100.0%**

Contact Details

Municipal Manager	Simpiwo Caga	046 684 0034
Financial Manager	Ms Nonkululeko Marambana	046 684 0034

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 290 629**	**333 696**	**25.9%**	**283 131**	**21.9%**	**616 827**	**47.8%**	**228 071**	**35.7%**	**24.1%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	162 281	38 330	23.6%	48 088	29.6%	86 418	53.3%	39 062	90.6%	23.1%
Service charges - sanitation revenue	74 984	18 530	24.7%	18 697	24.9%	37 227	49.6%	11 872	42.9%	57.5%
Service charges - refuse revenue	-	-	-	270	-	270	-	-	-	(100.0%)
Service charges - other	3 259	889	27.3%	894	27.4%	1 783	54.7%	817	49.8%	9.5%
Rental of facilities and equipment	277	75	27.1%	95	34.5%	170	61.6%	56	43.1%	68.8%
Interest earned - external investments	25 155	(3 780)	(15.0%)	6 184	24.6%	2 405	9.6%	8 316	20.7%	(25.6%)
Interest earned - outstanding debtors	29 318	6 750	23.0%	7 477	25.5%	14 228	48.5%	5 143	48.5%	45.4%
Dividends received	-	133	-	48	-	181	-	511	-	(90.7%)
Fines	10	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	639 696	271 358	42.4%	188 813	29.5%	460 171	71.9%	160 984	66.5%	17.3%
Other own revenue	355 650	1 411	.4%	12 563	3.5%	13 974	3.9%	894	.2%	1 305.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	417	-	(100.0%)
Operating Expenditure	**1 237 649**	**232 033**	**18.7%**	**263 661**	**21.3%**	**495 694**	**40.1%**	**209 374**	**37.3%**	**25.9%**
Employee related costs	488 525	105 274	21.5%	104 054	21.3%	209 328	42.8%	93 070	43.2%	11.8%
Remuneration of councillors	14 015	2 831	20.2%	2 835	20.2%	5 666	40.4%	2 684	45.9%	5.6%
Debt impairment	46 309	11 577	25.0%	11 577	25.0%	23 155	50.0%	16 056	50.0%	(27.9%)
Depreciation and asset impairment	104 174	26 044	25.0%	17 287	16.6%	43 331	41.6%	1 045	1.2%	1 554.4%
Finance charges	106	-	-	-	-	-	-	-	.9%	-
Bulk purchases	57 606	5 444	9.5%	13 885	24.1%	19 330	33.6%	4 153	18.2%	234.4%
Other Materials	-	-	-	-	-	-	-	5 383	-	(100.0%)
Contracted services	62 518	2 674	4.3%	6 085	9.7%	8 759	14.0%	10 122	22.1%	(39.9%)
Transfers and grants	4 319	-	-	-	-	-	-	1 784	44.6%	(100.0%)
Other expenditure	460 077	78 188	17.0%	107 938	23.5%	186 126	40.5%	75 076	42.5%	43.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**52 980**	**101 663**		**19 469**		**121 133**		**18 698**		
Transfers recognised - capital	470 998	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**523 978**	**101 663**		**19 469**		**121 133**		**18 698**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**523 978**	**101 663**		**19 469**		**121 133**		**18 698**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**523 978**	**101 663**		**19 469**		**121 133**		**18 698**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**523 978**	**101 663**		**19 469**		**121 133**		**18 698**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**523 978**	**43 427**	**8.3%**	**93 865**	**17.9%**	**137 292**	**26.2%**	**(427)**	**8.6%**	**(22 077.9%)**
National Government	470 998	42 356	9.0%	84 493	17.9%	126 849	26.9%	(1 880)	8.6%	(4 594.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**470 998**	**42 356**	**9.0%**	**84 493**	**17.9%**	**126 849**	**26.9%**	**(1 880)**	**8.6%**	**(4 594.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 980	1 071	2.0%	9 372	17.7%	10 443	19.7%	1 453	9.2%	545.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**523 978**	**43 427**	**8.3%**	**93 865**	**17.9%**	**137 292**	**26.2%**	**(427)**	**8.6%**	**(22 077.9%)**
Governance and Administration	**481 449**	**564**	**.1%**	**7 779**	**1.6%**	**8 343**	**1.7%**	**327**	**.1%**	**2 279.5%**
Executive & Council	474 261	149	-	7 224	1.5%	7 373	1.6%	173	-	4 084.9%
Budget & Treasury Office	3 794	171	4.5%	208	5.5%	380	10.0%	34	4.1%	509.0%
Corporate Services	3 393	244	7.2%	346	10.2%	590	17.4%	120	9.7%	188.1%
Community and Public Safety	**6 060**	**51**	**.8%**	**1 227**	**20.3%**	**1 279**	**21.1%**	**83**	**20.6%**	**1 370.1%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 962	51	1.0%	1 180	23.8%	1 232	24.8%	82	26.6%	1 341.9%
Housing	509	-	-	-	-	-	-	-	-	-
Health	589	-	-	47	8.0%	47	8.0%	2	.1%	2 781.7%
Economic and Environmental Services	**1 234**	**94**	**7.6%**	**135**	**11.0%**	**229**	**18.5%**	**41**	**.1%**	**227.1%**
Planning and Development	1 234	94	7.6%	135	11.0%	229	18.5%	41	.1%	227.1%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**35 235**	**42 718**	**121.2%**	**84 724**	**240.5%**	**127 442**	**361.7%**	**(879)**	**116.3%**	**(9 740.2%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	28 256	42 677	151.0%	84 719	299.8%	127 396	450.9%	14 578	142.9%	481.1%
Waste Water Management	6 979	41	.6%	4	.1%	46	.7%	(15 457)	(232.3%)	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 760 072**	**601 055**	**34.1%**	**453 103**	**25.7%**	**1 054 157**	**59.9%**	**370 142**	**51.0%**	**22.4%**
Ratepayers and other	**583 405**	**182 857**	**31.3%**	**112 478**	**19.3%**	**295 335**	**50.6%**	**69 721**	**25.5%**	**61.3%**
Government - operating	641 196	264 849	41.3%	201 158	31.4%	466 007	72.7%	183 084	76.5%	9.9%
Government - capital	480 998	139 075	28.9%	133 282	27.7%	272 357	56.6%	109 021	41.2%	22.3%
Interest	54 473	14 274	26.2%	6 184	11.4%	20 458	37.6%	8 316	31.3%	(25.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 217 851)**	**(355 435)**	**29.2%**	**(539 767)**	**44.3%**	**(895 202)**	**73.5%**	**(309 601)**	**79.9%**	**74.3%**
Suppliers and employees	(1 211 926)	(355 435)	29.3%	(538 102)	44.4%	(893 538)	73.7%	(309 601)	79.9%	73.8%
Finance charges	(106)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 819)	-	-	(1 665)	28.6%	(1 665)	28.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**542 222**	**245 619**	**45.3%**	**(86 664)**	**(16.0%)**	**158 955**	**29.3%**	**60 541**	**14.1%**	**(243.2%)**
Cash Flow from Investing Activities										
Receipts	**0**	**89**	**8 925 400.0%**	**-**	**-**	**89**	**8 925 400.0%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	89	-	-	-	89	-	-	-	-
Decrease in non-current debtors	0	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(543 222)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(543 222)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(543 222)**	**89**	**-**	**-**	**-**	**89**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 000)**	**245 709**	**(24 570.8%)**	**(86 664)**	**8 666.4%**	**159 044**	**(15 904.4%)**	**60 541**	**60.6%**	**(243.2%)**
Cash/cash equivalents at the year begin:	374 136	734 057	196.2%	979 765	261.9%	734 057	196.2%	809 271	(102.0%)	21.1%
Cash/cash equivalents at the year end:	**373 136**	**979 765**	**262.6%**	**893 101**	**239.3%**	**893 101**	**239.3%**	**869 812**	**(143.6%)**	**2.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 044	16.3%	14 351	6.3%	9 927	4.4%	166 287	73.1%	227 610	51.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	13 250	9.1%	6 074	4.2%	5 990	4.1%	120 146	82.6%	145 461	32.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	.1%	1	.2%	0	-	668	99.8%	670	.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 483	12.2%	2 270	3.7%	2 154	3.5%	49 241	80.5%	61 148	13.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	966	9.8%	891	9.0%	432	4.4%	7 576	76.8%	9 865	2.2%	-	-	-	-
Total By Income Source	**58 744**	**13.2%**	**23 586**	**5.3%**	**18 503**	**4.2%**	**343 921**	**77.3%**	**444 755**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 704	9.6%	2 718	4.6%	2 349	3.9%	48 720	81.9%	59 491	13.4%	-	-	-	-
Commercial	5 532	22.7%	1 811	7.4%	1 174	4.8%	15 895	65.1%	24 412	5.5%	-	-	-	-
Households	46 909	13.3%	18 785	5.3%	14 749	4.2%	273 485	77.3%	353 928	79.6%	-	-	-	-
Other	600	8.7%	272	3.9%	230	3.3%	5 821	84.1%	6 923	1.6%	-	-	-	-
Total By Customer Group	**58 744**	**13.2%**	**23 586**	**5.3%**	**18 503**	**4.2%**	**343 921**	**77.3%**	**444 755**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(69)	18.7%	(85)	23.0%	(16)	4.4%	(199)	53.9%	(369)	100.0%
Total	**(69)**	**18.7%**	**(85)**	**23.0%**	**(16)**	**4.4%**	**(199)**	**53.9%**	**(369)**	**100.0%**

Contact Details

Municipal Manager	Mr Chris Magwangqana	043 701 4137
Financial Manager	Mr Nkosinathi Soga	043 701 5200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**220 810**	**98 616**	**44.7%**	**42 342**	**19.2%**	**140 958**	**63.8%**	**41 312**	**71.9%**	**2.5%**
Property rates	21 900	23 434	107.0%	35	.2%	23 470	107.2%	(48)	158.9%	(174.1%)
Property rates - penalties and collection charges	848	197	23.3%	-	-	197	23.3%	173	-	(100.0%)
Service charges - electricity revenue	79 229	22 976	29.0%	18 851	23.8%	41 828	52.8%	14 011	52.2%	34.5%
Service charges - water revenue	22 004	8 181	37.2%	2 095	9.5%	10 276	46.7%	8 049	86.4%	(74.0%)
Service charges - sanitation revenue	6 188	17 854	288.5%	43	.7%	17 897	289.2%	6	289.2%	619.8%
Service charges - refuse revenue	13 831	2 462	17.8%	-	-	2 462	17.8%	3 456	96.8%	(100.0%)
Service charges - other	226	1 259	557.4%	2 464	1 091.5%	3 723	1 648.9%	49	28.4%	4 919.5%
Rental of facilities and equipment	1 654	477	28.9%	446	27.0%	923	55.8%	460	60.8%	(3.1%)
Interest earned - external investments	80	25	31.4%	12	15.2%	37	46.6%	16	253.0%	(24.7%)
Interest earned - outstanding debtors	6 890	1 372	19.9%	1 765	25.6%	3 138	45.5%	1 137	56.0%	55.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	119	65	54.5%	11	9.0%	76	63.5%	44	63.4%	(75.8%)
Licences and permits	3 126	508	16.2%	105	3.4%	613	19.6%	83	33.8%	26.3%
Agency services	16 214	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 022	19 651	42.7%	15 160	32.9%	34 811	75.6%	13 664	75.0%	11.0%
Other own revenue	2 480	155	6.2%	1 354	54.6%	1 508	60.8%	211	17.5%	541.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**244 866**	**55 373**	**22.6%**	**46 260**	**18.9%**	**101 632**	**41.5%**	**42 473**	**48.2%**	**8.9%**
Employee related costs	66 757	17 466	26.2%	18 611	27.9%	36 076	54.0%	15 969	48.5%	16.5%
Remuneration of councillors	6 220	1 458	23.4%	1 504	24.2%	2 962	47.6%	1 464	48.5%	2.7%
Debt impairment	8 112	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	57 686	-	-	-	-	-	-	-	-	-
Finance charges	559	-	-	-	-	-	-	95	36.0%	(100.0%)
Bulk purchases	50 596	12 735	25.2%	10 473	20.7%	23 208	45.9%	9 714	49.4%	7.8%
Other Materials	-	234	-	-	-	234	-	2 163	41.4%	(100.0%)
Contracted services	4 903	692	14.1%	2 321	47.3%	3 013	61.4%	758	26.0%	206.0%
Transfers and grants	169	2 054	1 216.9%	4 321	2 559.8%	6 375	3 776.7%	-	-	(100.0%)
Other expenditure	49 864	20 734	41.6%	9 030	18.1%	29 764	59.7%	12 309	60.2%	(26.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 055)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		
Transfers recognised - capital	14 104	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(9 951)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(9 951)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(9 951)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(9 951)**	**43 243**		**(3 918)**		**39 325**		**(1 161)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**3 391**	**-**	**-**	**-**	**3 391**	**-**	**986**	**10.3%**	**(100.0%)**
National Government	-	2 615	-	-	-	2 615	-	986	15.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	775	-	-	-	775	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**3 391**	**-**	**-**	**-**	**3 391**	**-**	**986**	**10.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**3 391**	**-**	**-**	**-**	**3 391**	**-**	**986**	**10.3%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**582**	**149.7%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	582	149.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**3 391**	**-**	**-**	**-**	**3 391**	**-**	**404**	**3.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	3 391	-	-	-	3 391	-	404	3.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**207 569**	**1 513 502**	**729.2%**	**2 425 421**	**1 168.5%**	**3 938 923**	**1 897.6%**	**37 422**	**48.9%**	**6 381.3%**
Ratepayers and other	**142 664**	**1 486 835**	**1 042.2%**	**1 039 918**	**728.9%**	**2 526 752**	**1 771.1%**	**25 609**	**48.9%**	**3 960.7%**
Government - operating	46 658	16 181	34.7%	1 208 365	2 589.8%	1 224 546	2 624.5%	11 804	50.4%	10 136.6%
Government - capital	14 058	4 652	33.1%	-	-	4 652	33.1%	-	58.9%	-
Interest	4 188	5 835	139.3%	177 138	4 229.5%	182 973	4 368.8%	8	.3%	2 154 080.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(179 051)**	**(1 838 406)**	**1 026.7%**	**(3 378 502)**	**1 886.9%**	**(5 216 908)**	**2 913.6%**	**(42 480)**	**46.9%**	**7 853.2%**
Suppliers and employees	(178 883)	(1 651 808)	923.4%	(3 095 984)	1 730.7%	(4 747 792)	2 654.1%	(42 480)	47.0%	7 188.2%
Finance charges	-	-	-	-	-	-	-	-	30.1%	-
Transfers and grants	(169)	(186 598)	110 543.7%	(282 518)	167 368.4%	(469 116)	277 912.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**28 517**	**(324 904)**	**(1 139.3%)**	**(953 081)**	**(3 342.1%)**	**(1 277 985)**	**(4 481.5%)**	**(5 058)**	**109.6%**	**18 743.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**(18 560)**	**-**	**-**	**-**	**(18 560)**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Decrease in non-current debtors	-	(18 561)	-	-	-	(18 561)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(13 953)**	**5 564**	**(39.9%)**	**-**	**-**	**5 564**	**(39.9%)**	**-**	**9.8%**	**-**
Capital assets	(13 953)	5 564	(39.9%)	-	-	5 564	(39.9%)	-	9.8%	-
Net Cash from/(used) Investing Activities	**(13 953)**	**(12 996)**	**93.1%**	**-**	**-**	**(12 996)**	**93.1%**	**-**	**9.7%**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**625**	**-**	**2 668**	**-**	**3 293**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	625	-	2 668	-	3 293	-	-	-	(100.0%)
Payments	**(331)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(331)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(331)**	**625**	**(188.9%)**	**2 668**	**(806.1%)**	**3 293**	**(995.1%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**14 233**	**(337 274)**	**(2 369.6%)**	**(950 413)**	**(6 677.5%)**	**(1 287 688)**	**(9 047.1%)**	**(5 058)**	**(45.3%)**	**18 690.9%**
Cash/cash equivalents at the year begin:	(3 176)	2 278	(71.7%)	(334 996)	10 547.7%	2 278	(71.7%)	25 793	(1 453.8%)	(1 398.8%)
Cash/cash equivalents at the year end:	**11 057**	**(334 996)**	**(3 029.7%)**	**(1 285 409)**	**(11 625.2%)**	**(1 285 409)**	**(11 625.2%)**	**20 735**	**(170.2%)**	**(6 299.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 000	29.6%	559	16.5%	600	17.7%	1 224	36.2%	3 382	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 899	76.2%	352	9.2%	166	4.4%	389	10.2%	3 805	29.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	682	28.3%	1 338	55.5%	243	10.1%	146	6.0%	2 410	18.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	513	60.3%	108	12.8%	79	9.3%	151	17.7%	850	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	898	42.7%	334	15.9%	290	13.8%	580	27.6%	2 101	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	174	66.0%	28	10.6%	20	7.8%	41	15.7%	263	2.1%	-	-	-	-
Total By Income Source	**6 165**	**48.1%**	**2 719**	**21.2%**	**1 398**	**10.9%**	**2 530**	**19.7%**	**12 812**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	838	23.6%	91	2.6%	94	2.7%	2 530	71.2%	3 553	27.7%	-	-	-	-
Commercial	1 300	44.9%	1 354	46.8%	243	8.4%	-	-	2 897	22.6%	-	-	-	-
Households	222	8.9%	1 234	49.2%	1 052	41.9%	-	-	2 508	19.6%	-	-	-	-
Other	3 805	98.7%	40	1.0%	10	.2%	-	-	3 855	30.1%	-	-	-	-
Total By Customer Group	**6 165**	**48.1%**	**2 719**	**21.2%**	**1 398**	**10.9%**	**2 530**	**19.7%**	**12 812**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	256	19.2%	-	-	1 077	80.8%	1 332	35.5%
Trade Creditors	172	93.1%	13	6.9%	-	-	-	-	185	4.9%
Auditor-General	702	31.4%	18	.8%	653	29.2%	865	38.7%	2 238	59.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**874**	**23.3%**	**286**	**7.6%**	**653**	**17.4%**	**1 942**	**51.7%**	**3 755**	**100.0%**

Contact Details

Municipal Manager	MS Tantsi	048 801 5005
Financial Manager	L Tukwayo	048 801 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: TSOLWANA (EC132)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**54 550**	**18 323**	**33.6%**	**1 663**	**3.0%**	**19 986**	**36.6%**	**7 194**	**58.0%**	**(76.9%)**
Property rates	1 580	2 396	151.6%	2	.1%	2 398	151.8%	(2 179)	(143.7%)	(100.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	(9)	-	(100.0%)
Service charges - electricity revenue	6 293	1 312	20.8%	419	6.7%	1 731	27.5%	1 294	63.4%	(67.6%)
Service charges - water revenue	1 505	1 606	106.7%	518	34.4%	2 124	141.2%	138	-	274.7%
Service charges - sanitation revenue	2 031	614	30.2%	208	10.2%	822	40.5%	311	-	(33.3%)
Service charges - refuse revenue	1 604	619	38.6%	203	12.6%	822	51.2%	249	93.4%	(18.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	60	13	22.2%	4	7.4%	18	29.6%	12	63.4%	(64.2%)
Interest earned - external investments	238	161	67.5%	149	62.6%	310	130.1%	36	34.0%	314.3%
Interest earned - outstanding debtors	1 133	374	33.0%	132	11.6%	506	44.7%	234	107.5%	(43.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	550	1	.2%	-	-	1	.2%	0	.3%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	7 435	78	1.0%	26	.4%	104	1.4%	1 466	28.8%	(98.2%)
Transfers recognised - operational	28 404	11 141	39.2%	-	-	11 141	39.2%	5 731	78.6%	(100.0%)
Other own revenue	3 717	8	.2%	2	-	9	.3%	(90)	2.0%	(102.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**61 661**	**15 222**	**24.7%**	**5 682**	**9.2%**	**20 904**	**33.9%**	**10 188**	**51.5%**	**(44.2%)**
Employee related costs	20 857	6 029	28.9%	2 427	11.6%	8 456	40.5%	3 028	42.9%	(19.8%)
Remuneration of councillors	2 540	580	22.8%	193	7.6%	774	30.5%	309	43.0%	(37.3%)
Debt impairment	1 180	-	-	-	-	-	-	-	421.4%	-
Depreciation and asset impairment	6 244	-	-	-	-	-	-	-	-	-
Finance charges	-	34	-	11	-	45	-	(3)	9.5%	(498.1%)
Bulk purchases	9 049	3 090	34.1%	951	10.5%	4 041	44.7%	1 490	63.4%	(36.2%)
Other Materials	-	-	-	-	-	-	-	319	25.2%	(100.0%)
Contracted services	-	-	-	-	-	-	-	228	-	(100.0%)
Transfers and grants	2 911	883	30.3%	256	8.8%	1 138	39.1%	888	47.6%	(71.2%)
Other expenditure	18 880	4 607	24.4%	1 844	9.8%	6 451	34.2%	3 929	86.7%	(53.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 111)**	**3 101**		**(4 019)**		**(918)**		**(2 995)**		
Transfers recognised - capital	14 397	2 328	16.2%	882	6.1%	3 210	22.3%	3 277	25.4%	(73.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 286**	**5 429**		**(3 137)**		**2 292**		**282**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 286**	**5 429**		**(3 137)**		**2 292**		**282**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 286**	**5 429**		**(3 137)**		**2 292**		**282**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 286**	**5 429**		**(3 137)**		**2 292**		**282**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**3 434**	**-**	**1 139**	**-**	**4 573**	**-**	**1 087**	**13.2%**	**4.8%**
National Government	-	2 226	-	865	-	3 091	-	1 075	13.1%	(19.6%)
Provincial Government	-	879	-	242	-	1 121	-	-	-	(100.0%)
District Municipality	-	149	-	-	-	149	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**3 254**	**-**	**1 107**	**-**	**4 360**	**-**	**1 075**	**13.1%**	**2.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	32	-	32	-	64	-	12	-	166.0%
Public contributions and donations	-	148	-	-	-	148	-	-	-	-
Capital Expenditure Standard Classification	**-**	**3 434**	**-**	**1 139**	**-**	**4 573**	**-**	**1 087**	**13.2%**	**4.8%**
Governance and Administration	**-**	**20**	**-**	**20**	**-**	**39**	**-**	**12**	**.7%**	**62.8%**
Executive & Council	-	20	-	20	-	39	-	2	.1%	836.6%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	10	-	(100.0%)
Community and Public Safety	**-**	**2 375**	**-**	**865**	**-**	**3 239**	**-**	**1 075**	**47.5%**	**(19.6%)**
Community & Social Services	-	69	-	-	-	69	-	-	-	-
Sport And Recreation	-	505	-	102	-	607	-	1 075	45.1%	(90.5%)
Public Safety	-	1 800	-	762	-	2 563	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 028**	**-**	**242**	**-**	**1 270**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 028	-	242	-	1 270	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**12**	**-**	**12**	**-**	**25**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	12	-	12	-	25	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**72 052**	**30 205**	**41.9%**	**2 099**	**2.9%**	**32 304**	**44.8%**	**22 695**	**89.5%**	**(90.8%)**
Ratepayers and other	**24 123**	**3 622**	**15.0%**	**2 032**	**8.4%**	**5 655**	**23.4%**	**12 257**	**126.3%**	**(83.4%)**
Government - operating	32 614	15 558	47.7%	-	-	15 558	47.7%	8 029	70.8%	(100.0%)
Government - capital	14 397	10 864	75.5%	-	-	10 864	75.5%	1 541	66.4%	(100.0%)
Interest	918	161	17.5%	66	7.2%	227	24.7%	867	144.7%	(92.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(51 326)**	**(17 978)**	**35.0%**	**(4 247)**	**8.3%**	**(22 225)**	**43.3%**	**(18 318)**	**71.5%**	**(76.8%)**
Suppliers and employees	(23 397)	(12 396)	53.0%	(1 950)	8.3%	(14 345)	61.3%	(14 991)	115.3%	(87.0%)
Finance charges	(9 049)	(1 100)	12.2%	(724)	8.0%	(1 824)	20.2%	(66)	11.9%	1 004.2%
Transfers and grants	(18 880)	(4 482)	23.7%	(1 573)	8.3%	(6 055)	32.1%	(3 262)	38.9%	(51.8%)
Net Cash from/(used) Operating Activities	**20 726**	**12 227**	**59.0%**	**(2 148)**	**(10.4%)**	**10 079**	**48.6%**	**4 376**	**203.0%**	**(149.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**2 228**	**-**	**-**	**-**	**2 228**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	2 228	-	-	-	2 228	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(15 294)**	**(3 434)**	**22.5%**	**(1 872)**	**12.2%**	**(5 307)**	**34.7%**	**(1 827)**	**(210.1%)**	**2.5%**
Capital assets	(15 294)	(3 434)	22.5%	(1 872)	12.2%	(5 307)	34.7%	(1 827)	(210.1%)	2.5%
Net Cash from/(used) Investing Activities	**(15 294)**	**(1 207)**	**7.9%**	**(1 872)**	**12.2%**	**(3 079)**	**20.1%**	**(1 827)**	**(210.1%)**	**2.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 432**	**11 021**	**202.9%**	**(4 021)**	**(74.0%)**	**7 000**	**128.9%**	**2 549**	**137.0%**	**(257.7%)**
Cash/cash equivalents at the year begin:	-	12 965	-	23 986	-	12 965	-	13 762	46.9%	74.3%
Cash/cash equivalents at the year end:	**5 432**	**23 986**	**441.6%**	**19 965**	**367.5%**	**19 965**	**367.5%**	**16 311**	**97.4%**	**22.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	604	98.8%	-	-	-	-	7	1.2%	612	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**604**	**98.8%**	**-**	**-**	**-**	**-**	**7**	**1.2%**	**612**	**100.0%**

Contact Details

Municipal Manager	S J Dayi	045 846 0033
Financial Manager	Ms S du Toit	045 846 0033

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INKWANCA (EC133)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**44 940**	**10 318**	**23.0%**	**17 742**	**39.5%**	**28 060**	**62.4%**	**6 227**	**53.5%**	**184.9%**
Property rates	4 776	533	11.2%	1 026	21.5%	1 560	32.7%	587	23.5%	74.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 780	907	15.7%	755	13.1%	1 662	28.8%	849	34.7%	(11.1%)
Service charges - water revenue	450	78	17.2%	53	11.7%	130	28.9%	111	27.7%	(52.4%)
Service charges - sanitation revenue	600	108	18.0%	91	15.1%	199	33.1%	144	36.9%	(37.3%)
Service charges - refuse revenue	265	63	23.9%	56	21.3%	120	45.2%	59	150.1%	(3.8%)
Service charges - other	-	46	-	39	-	85	-	21	-	85.4%
Rental of facilities and equipment	200	35	17.6%	38	19.1%	73	36.7%	13	40.8%	199.3%
Interest earned - external investments	-	0	-	0	-	0	-	-	-	(100.0%)
Interest earned - outstanding debtors	1 245	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	59	12	20.7%	14	24.2%	26	44.9%	28	18.8%	(49.4%)
Licences and permits	200	-	-	77	38.7%	77	38.7%	-	-	(100.0%)
Agency services	6 652	1 675	25.2%	665	10.0%	2 340	35.2%	890	16.1%	(25.2%)
Transfers recognised - operational	22 760	6 500	28.6%	12 471	54.8%	18 970	83.3%	3 457	82.0%	260.7%
Other own revenue	1 488	360	24.2%	2 456	165.1%	2 817	189.3%	68	13.5%	3 501.2%
Gains on disposal of PPE	465	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	**54 895**	**7 845**	**14.3%**	**10 578**	**19.3%**	**18 423**	**33.6%**	**10 052**	**41.9%**	**5.2%**
Employee related costs	21 672	4 646	21.4%	5 811	26.8%	10 457	48.3%	4 798	53.2%	21.1%
Remuneration of councillors	1 997	447	22.4%	535	26.8%	982	49.2%	491	48.3%	9.0%
Debt impairment	7 704	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 733	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 568	-	-	1 374	20.9%	1 374	20.9%	1 120	46.8%	22.6%
Other Materials	2 830	104	3.7%	399	14.1%	503	17.8%	916	-	(56.5%)
Contracted services	127	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 037	2 647	29.3%	2 460	27.2%	5 107	56.5%	2 727	41.2%	(9.8%)
Loss on disposal of PPE	3 226	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 955)**	**2 473**		**7 164**		**9 637**		**(3 825)**		
Transfers recognised - capital	474	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(9 481)**	**2 473**		**7 164**		**9 637**		**(3 825)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(9 481)**	**2 473**		**7 164**		**9 637**		**(3 825)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(9 481)**	**2 473**		**7 164**		**9 637**		**(3 825)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(9 481)**	**2 473**		**7 164**		**9 637**		**(3 825)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**9 711**	**2 106**	**21.7%**	**-**	**-**	**2 106**	**21.7%**	**3 774**	**44.9%**	**(100.0%)**
National Government	9 186	2 106	22.9%	-	-	2 106	22.9%	3 774	50.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 186**	**2 106**	**22.9%**	**-**	**-**	**2 106**	**22.9%**	**3 774**	**50.6%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	525	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**9 711**	**2 106**	**21.7%**	**-**	**-**	**2 106**	**21.7%**	**3 774**	**44.9%**	**(100.0%)**
Governance and Administration	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	350	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 711**	**-**	**-**	**-**	**-**	**-**	**-**	**271**	**41.1%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	271	55.8%	(100.0%)
Sport And Recreation	2 711	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 650**	**2 106**	**31.7%**	**-**	**-**	**2 106**	**31.7%**	**3 503**	**54.4%**	**(100.0%)**
Planning and Development	175	-	-	-	-	-	-	-	-	-
Road Transport	6 475	2 106	32.5%	-	-	2 106	32.5%	3 503	57.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**54 422**	**17 948**	**33.0%**	**13 866**	**25.5%**	**31 814**	**58.5%**	**12 041**	**49.2%**	**15.2%**
Ratepayers and other	**19 613**	**4 426**	**22.6%**	**5 340**	**27.2%**	**9 766**	**49.8%**	**2 410**	**23.1%**	**121.6%**
Government - operating	23 903	11 505	48.1%	8 526	35.7%	20 031	83.8%	7 315	59.0%	16.5%
Government - capital	9 011	2 000	22.2%	-	-	2 000	22.2%	2 316	-	(100.0%)
Interest	1 895	16	.9%	1	-	17	.9%	0	-	6 162.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(43 206)**	**(15 155)**	**35.1%**	**(12 868)**	**29.8%**	**(28 023)**	**64.9%**	**(10 401)**	**61.3%**	**23.7%**
Suppliers and employees	(43 206)	(15 155)	35.1%	(12 868)	29.8%	(28 023)	64.9%	(10 401)	61.3%	23.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**11 216**	**2 793**	**24.9%**	**999**	**8.9%**	**3 791**	**33.8%**	**1 640**	**6.6%**	**(39.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(11 011)**	**(3 929)**	**35.7%**	**(74)**	**.7%**	**(4 003)**	**36.4%**	**(4 086)**	**53.8%**	**(98.2%)**
Capital assets	(11 011)	(3 929)	35.7%	(74)	.7%	(4 003)	36.4%	(4 086)	53.8%	(98.2%)
Net Cash from/(used) Investing Activities	**(11 011)**	**(3 929)**	**35.7%**	**(74)**	**.7%**	**(4 003)**	**36.4%**	**(4 086)**	**53.8%**	**(98.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**205**	**(1 136)**	**(554.1%)**	**924**	**450.8%**	**(212)**	**(103.3%)**	**(2 446)**	**(334.6%)**	**(137.8%)**
Cash/cash equivalents at the year begin:	-	-	-	(1 136)	-	-	-	(2 174)	-	(47.8%)
Cash/cash equivalents at the year end:	**205**	**(1 136)**	**(554.1%)**	**(212)**	**(103.3%)**	**(212)**	**(103.3%)**	**(4 620)**	**(334.6%)**	**(95.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	898	10.3%	246	2.8%	266	3.1%	7 289	83.8%	8 699	15.1%	45	.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	786	10.7%	319	4.3%	364	4.9%	5 882	80.0%	7 351	12.7%	7	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 191	11.9%	511	5.1%	559	5.6%	7 722	77.4%	9 983	17.3%	48	.5%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	872	10.4%	215	2.6%	256	3.0%	7 073	84.1%	8 415	14.6%	11	.1%	-	-
Receivables from Exchange Transactions - Waste Management	786	10.5%	222	3.0%	265	3.5%	6 217	83.0%	7 490	13.0%	7	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 528	9.7%	173	1.1%	196	1.2%	13 864	88.0%	15 762	27.3%	1 315	8.3%	-	-
Total By Income Source	**6 061**	**10.5%**	**1 687**	**2.9%**	**1 905**	**3.3%**	**48 047**	**83.3%**	**57 700**	**100.0%**	**1 433**	**2.5%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	308	13.0%	191	8.0%	192	8.1%	1 681	70.9%	2 372	4.1%	324	13.7%	-	-
Commercial	362	18.4%	181	9.2%	267	13.6%	1 157	58.8%	1 967	3.4%	731	37.2%	-	-
Households	5 391	10.1%	1 315	2.5%	1 447	2.7%	45 208	84.7%	53 361	92.5%	377	.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 061**	**10.5%**	**1 687**	**2.9%**	**1 905**	**3.3%**	**48 047**	**83.3%**	**57 700**	**100.0%**	**1 433**	**2.5%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	374	100.0%	-	-	-	-	-	-	374	4.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	168	24.7%	128	18.8%	132	19.4%	252	37.1%	678	7.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	284	100.0%	-	-	-	-	-	-	284	3.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195	6.0%	1 557	48.2%	1 478	45.7%	2	-	3 232	34.2%
Auditor-General	925	20.0%	22	.5%	501	10.9%	3 168	68.6%	4 617	48.8%
Other	269	100.0%	-	-	-	-	-	-	269	2.8%
Total	**2 214**	**23.4%**	**1 707**	**18.1%**	**2 111**	**22.3%**	**3 422**	**36.2%**	**9 454**	**100.0%**

Contact Details

Municipal Manager	Mr G Sgojo	045 967 0882
Financial Manager	Ms L Labuschange	045 967 0882

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: LUKHANJI (EC134)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**525 673**	**237 641**	**45.2%**	**119 081**	**22.7%**	**356 722**	**67.9%**	**82 393**	**57.9%**	**44.5%**
Property rates	68 611	74 572	108.7%	(225)	(.3%)	74 347	108.4%	3 424	143.6%	(106.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	165 963	42 651	25.7%	40 972	24.7%	83 623	50.4%	30 558	45.0%	34.1%
Service charges - water revenue	30 706	8 739	28.5%	8 483	27.6%	17 223	56.1%	3 780	42.4%	124.4%
Service charges - sanitation revenue	21 556	22 510	104.4%	34	.2%	22 544	104.6%	(534)	128.1%	(106.3%)
Service charges - refuse revenue	27 986	7 915	28.3%	7 282	26.0%	15 198	54.3%	4 053	57.5%	79.7%
Service charges - other	93	5	5.1%	11	11.4%	15	16.5%	3	-	268.9%
Rental of facilities and equipment	2 476	629	25.4%	599	24.2%	1 229	49.6%	467	43.4%	28.4%
Interest earned - external investments	5 460	-	-	4 039	74.0%	4 039	74.0%	1 657	53.6%	143.8%
Interest earned - outstanding debtors	21 482	4 241	19.7%	7 013	32.6%	11 254	52.4%	3 756	43.7%	86.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	347	35	10.2%	53	15.2%	88	25.3%	101	31.2%	(48.1%)
Licences and permits	3 889	892	22.9%	1 064	27.4%	1 956	50.3%	1 014	53.5%	4.9%
Agency services	43 350	1 098	2.5%	1 214	2.8%	2 311	5.3%	806	3.1%	50.6%
Transfers recognised - operational	122 288	71 859	58.8%	46 591	38.1%	118 450	96.9%	32 457	70.0%	43.5%
Other own revenue	11 466	2 493	21.7%	1 948	17.0%	4 442	38.7%	851	20.8%	129.0%
Gains on disposal of PPE	-	1	-	3	-	4	-	1	-	572.6%
Operating Expenditure	**524 390**	**96 610**	**18.4%**	**96 166**	**18.3%**	**192 776**	**36.8%**	**118 101**	**49.0%**	**(18.6%)**
Employee related costs	143 513	33 592	23.4%	31 438	21.9%	65 030	45.3%	27 209	43.4%	15.5%
Remuneration of councillors	18 795	4 463	23.7%	4 523	24.1%	8 985	47.8%	4 656	49.9%	(2.9%)
Debt impairment	80 343	-	-	-	-	-	-	15 233	61.5%	(100.0%)
Depreciation and asset impairment	18 263	-	-	-	-	-	-	-	-	-
Finance charges	2 930	108	3.7%	791	27.0%	898	30.7%	1 426	51.0%	(44.6%)
Bulk purchases	131 757	40 968	31.1%	36 483	27.7%	77 451	58.8%	43 322	58.0%	(15.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 084	410	10.0%	1 280	31.3%	1 690	41.4%	482	3.2%	165.4%
Transfers and grants	7 627	747	9.8%	1 233	16.2%	1 980	26.0%	671	-	83.7%
Other expenditure	117 079	16 323	13.9%	20 418	17.4%	36 741	31.4%	25 101	72.7%	(18.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 283**	**141 032**		**22 915**		**163 946**		**(35 707)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**69 663**	**8 217**	**11.8%**	**8 838**	**12.7%**	**17 055**	**24.5%**	**15 425**	**19.1%**	**(42.7%)**
National Government	34 322	3 347	9.8%	8 590	25.0%	11 937	34.8%	1 757	7.7%	388.8%
Provincial Government	-	-	-	-	-	-	-	-	1.9%	-
District Municipality	-	1 674	-	187	-	1 861	-	8	1.2%	2 348.8%
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 322**	**5 022**	**14.6%**	**8 776**	**25.6%**	**13 798**	**40.2%**	**1 765**	**7.5%**	**397.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 340	3 195	9.0%	61	.2%	3 256	9.2%	13 660	42.3%	(99.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**69 663**	**8 217**	**11.8%**	**8 838**	**12.7%**	**17 055**	**24.5%**	**15 425**	**19.1%**	**(42.7%)**
Governance and Administration	**-**	**-**	**-**	**3**	**-**	**3**	**-**	**151**	**13.4%**	**(98.3%)**
Executive & Council	-	-	-	-	-	-	-	151	8.9%	(100.0%)
Budget & Treasury Office	-	-	-	3	-	3	-	-	13.9%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**18 848**	**1 077**	**5.7%**	**4 343**	**23.0%**	**5 420**	**28.8%**	**314**	**1.5%**	**1 281.0%**
Community & Social Services	13 578	1 007	7.4%	3 595	26.5%	4 602	33.9%	171	2.0%	1 996.6%
Sport And Recreation	5 000	70	1.4%	733	14.7%	803	16.1%	120	.8%	513.2%
Public Safety	270	-	-	15	5.4%	15	5.4%	23	13.7%	(37.5%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 504**	**5 923**	**13.3%**	**4 309**	**9.7%**	**10 231**	**23.0%**	**14 294**	**37.4%**	**(69.9%)**
Planning and Development	2 666	-	-	606	22.7%	606	22.7%	-	-	(100.0%)
Road Transport	41 838	5 923	14.2%	3 703	8.9%	9 625	23.0%	14 294	41.7%	(74.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 310**	**1 217**	**19.3%**	**183**	**2.9%**	**1 401**	**22.2%**	**665**	**13.4%**	**(72.4%)**
Electricity	3 882	263	6.8%	99	2.6%	362	9.3%	608	12.8%	(83.7%)
Water	562	-	-	-	-	-	-	-	-	-
Waste Water Management	1 866	955	51.2%	84	4.5%	1 039	55.7%	58	2 414.6%	46.5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**479 439**	**149 607**	**31.2%**	**134 848**	**28.1%**	**284 455**	**59.3%**	**105 309**	**54.6%**	**28.1%**
Ratepayers and other	**314 498**	**77 484**	**24.6%**	**82 874**	**26.4%**	**160 357**	**51.0%**	**70 771**	**48.3%**	**17.1%**
Government - operating	123 179	49 760	40.4%	47 007	38.2%	96 767	78.6%	32 457	74.1%	44.8%
Government - capital	34 537	21 597	62.5%	-	-	21 597	62.5%	-	31.0%	-
Interest	7 225	767	10.6%	4 968	68.8%	5 734	79.4%	2 081	70.0%	138.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(394 540)**	**(95 089)**	**24.1%**	**(95 507)**	**24.2%**	**(190 595)**	**48.3%**	**(101 618)**	**46.0%**	**(6.0%)**
Suppliers and employees	(189 773)	(94 263)	49.7%	(94 123)	49.6%	(188 386)	99.3%	(100 717)	45.7%	(6.5%)
Finance charges	(130 826)	(79)	.1%	(155)	.1%	(233)	.2%	(230)	68.6%	(32.8%)
Transfers and grants	(73 941)	(747)	1.0%	(1 229)	1.7%	(1 977)	2.7%	(671)	-	83.2%
Net Cash from/(used) Operating Activities	**84 899**	**54 518**	**64.2%**	**39 341**	**46.3%**	**93 860**	**110.6%**	**3 691**	**2 057.6%**	**965.8%**
Cash Flow from Investing Activities										
Receipts	**35 625**	**1**	**-**	**3**	**-**	**4**	**-**	**1**	**-**	**572.6%**
Proceeds on disposal of PPE	35 625	1	-	3	-	4	-	1	-	572.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(69 662)**	**(8 217)**	**11.8%**	**(11 029)**	**15.8%**	**(19 246)**	**27.6%**	**(3 416)**	**7.7%**	**222.8%**
Capital assets	(69 662)	(8 217)	11.8%	(11 029)	15.8%	(19 246)	27.6%	(3 416)	7.7%	222.8%
Net Cash from/(used) Investing Activities	**(34 037)**	**(8 216)**	**24.1%**	**(11 025)**	**32.4%**	**(19 242)**	**56.5%**	**(3 416)**	**12.3%**	**222.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 715)**	**(29)**	**1.7%**	**(636)**	**37.1%**	**(665)**	**38.8%**	**(1 196)**	**48.6%**	**(46.8%)**
Repayment of borrowing	(1 715)	(29)	1.7%	(636)	37.1%	(665)	38.8%	(1 196)	48.6%	(46.8%)
Net Cash from/(used) Financing Activities	**(1 715)**	**(29)**	**1.7%**	**(636)**	**37.1%**	**(665)**	**38.8%**	**(1 196)**	**(9.1%)**	**(46.8%)**
Net Increase/(Decrease) in cash held	**49 147**	**46 273**	**94.2%**	**27 680**	**56.3%**	**73 953**	**150.5%**	**(921)**	**(62.0%)**	**(3 106.6%)**
Cash/cash equivalents at the year begin:	56 406	124 435	220.6%	170 708	302.6%	124 435	220.6%	203 377	86.8%	(16.1%)
Cash/cash equivalents at the year end:	**105 553**	**170 708**	**161.7%**	**198 388**	**188.0%**	**198 388**	**188.0%**	**202 456**	**125.0%**	**(2.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 135	3.5%	2 507	2.8%	2 219	2.5%	80 630	91.1%	88 491	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 240	32.6%	3 271	14.7%	1 286	5.8%	10 431	46.9%	22 229	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 131	4.2%	3 180	3.3%	2 593	2.7%	87 562	89.8%	97 467	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 642	2.3%	1 411	2.0%	1 278	1.8%	66 943	93.9%	71 273	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 673	3.0%	2 249	2.5%	1 231	1.4%	82 206	93.0%	88 358	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	112 937	100.0%	112 937	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 598	5.2%	995	2.0%	-	-	46 512	92.8%	50 104	9.4%	-	-	-	-
Total By Income Source	**21 420**	**4.0%**	**13 612**	**2.6%**	**8 607**	**1.6%**	**487 220**	**91.8%**	**530 859**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 342	28.9%	1 165	25.0%	586	12.6%	1 559	33.5%	4 652	.9%	-	-	-	-
Commercial	10 401	25.9%	4 738	11.8%	1 505	3.7%	23 525	58.6%	40 169	7.6%	-	-	-	-
Households	9 677	2.0%	7 708	1.6%	6 516	1.4%	451 612	95.0%	475 514	89.6%	-	-	-	-
Other	-	-	-	-	-	-	10 524	100.0%	10 524	2.0%	-	-	-	-
Total By Customer Group	**21 420**	**4.0%**	**13 612**	**2.6%**	**8 607**	**1.6%**	**487 220**	**91.8%**	**530 859**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 751	84.4%	550	9.8%	325	5.8%	-	-	5 626	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 751**	**84.4%**	**550**	**9.8%**	**325**	**5.8%**	**-**	**-**	**5 626**	**100.0%**

Contact Details

Municipal Manager	G Brown	045 807 2746
Financial Manager	Lindiwe Ngeno	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**141 446**	**84 841**	**60.0%**	**56 496**	**39.9%**	**141 337**	**99.9%**	**46 247**	**46.4%**	**22.2%**
Property rates	-	219	-	146	-	365	-	5 089	172.2%	(97.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	213	66	30.9%	65	30.5%	131	61.4%	169	.8%	(61.6%)
Rental of facilities and equipment	690	189	27.4%	323	46.8%	512	74.2%	133	86.7%	142.9%
Interest earned - external investments	200	-	-	-	-	-	-	-	5.7%	-
Interest earned - outstanding debtors	250	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 500	124	8.2%	73	4.9%	196	13.1%	39	27.8%	84.6%
Licences and permits	600	234	39.0%	161	26.8%	395	65.8%	280	336.3%	(42.6%)
Agency services	3 000	139	4.6%	135	4.5%	274	9.1%	97	11.7%	39.5%
Transfers recognised - operational	134 993	81 526	60.4%	53 987	40.0%	135 514	100.4%	33 658	51.3%	60.4%
Other own revenue	-	2 344	-	1 607	-	3 951	-	6 782	85.2%	(76.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**77 334**	**34 846**	**45.1%**	**61 236**	**79.2%**	**96 082**	**124.2%**	**29 686**	**65.6%**	**106.3%**
Employee related costs	-	14 835	-	19 444	-	34 279	-	26 174	62.3%	(25.7%)
Remuneration of councillors	13 326	1 920	14.4%	-	-	1 920	14.4%	2 145	-	(100.0%)
Debt impairment	1 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	13 613	-	13 613	-	-	-	(100.0%)
Contracted services	450	57	12.7%	104	23.2%	161	35.8%	-	-	(100.0%)
Transfers and grants	3 000	2 734	91.1%	-	-	2 734	91.1%	-	-	-
Other expenditure	59 057	15 300	25.9%	28 076	47.5%	43 375	73.4%	1 368	63.8%	1 952.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64 112**	**49 995**		**(4 740)**		**45 255**		**16 561**		
Transfers recognised - capital	-	23 290	-	12 412	-	35 702	-	16 842	53.5%	(26.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**64 112**	**73 285**		**7 672**		**80 957**		**33 403**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**64 112**	**73 285**		**7 672**		**80 957**		**33 403**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**64 112**	**73 285**		**7 672**		**80 957**		**33 403**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**64 112**	**73 285**		**7 672**		**80 957**		**33 403**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**2**	**784**	**34 855.7%**	**7 425**	**329 999.9%**	**8 209**	**364 855.6%**	**-**	**24.7%**	**(100.0%)**
National Government	-	721	-	5 847	-	6 568	-	-	24.7%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**721**	**-**	**5 847**	**-**	**6 568**	**-**	**-**	**24.7%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	2	63	2 802.7%	1 578	70 153.2%	1 642	72 955.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	**2**	**784**	**34 855.7%**	**7 425**	**329 999.9%**	**8 209**	**364 855.6%**	**-**	**24.7%**	**(100.0%)**
Governance and Administration	**1**	**-**	**-**	**996**	**72 700.7%**	**996**	**72 700.7%**	**-**	**-**	**(100.0%)**
Executive & Council	1	-	-	996	99 600.0%	996	99 600.0%	-	-	(100.0%)
Budget & Treasury Office	0	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6.4%**	**-**
Community & Social Services	0	-	-	-	-	-	-	-	6.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**0**	**784**	**174 278.4%**	**6 429**	**1 428 666.2%**	**7 213**	**1 602 944.7%**	**-**	**23.8%**	**(100.0%)**
Planning and Development	0	-	-	-	-	-	-	-	9.2%	-
Road Transport	-	784	-	6 429	-	7 213	-	-	25.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**206 170**	**108 131**	**52.4%**	**68 908**	**33.4%**	**177 039**	**85.9%**	**52 977**	**69.1%**	**30.1%**
Ratepayers and other	**22 208**	**3 315**	**14.9%**	**2 509**	**11.3%**	**5 824**	**26.2%**	**2 477**	**51.1%**	**1.3%**
Government - operating	134 993	81 526	60.4%	53 987	40.0%	135 514	100.4%	33 658	61.0%	60.4%
Government - capital	48 519	23 290	48.0%	12 412	25.6%	35 702	73.6%	16 842	120.4%	(26.3%)
Interest	450	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(149 500)**	**(86 192)**	**57.7%**	**(71 355)**	**47.7%**	**(157 548)**	**105.4%**	**(66 116)**	**101.1%**	**7.9%**
Suppliers and employees	(87 693)	(86 192)	98.3%	(71 355)	81.4%	(157 548)	179.7%	(66 116)	185.7%	7.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(61 807)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 669**	**21 939**	**38.7%**	**(2 447)**	**(4.3%)**	**19 492**	**34.4%**	**(13 139)**	**11.3%**	**(81.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(17 537)**	**-**	**(17 537)**	**-**	**-**	**-**	**(100.0%)**
Capital assets	-	-	-	(17 537)	-	(17 537)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**(17 537)**	**-**	**(17 537)**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**15 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**15 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**71 669**	**21 939**	**30.6%**	**(19 983)**	**(27.9%)**	**1 955**	**2.7%**	**(13 139)**	**8.0%**	**52.1%**
Cash/cash equivalents at the year begin:	-	1 988	-	23 926	-	1 988	-	23 028	-	3.9%
Cash/cash equivalents at the year end:	**71 669**	**23 926**	**33.4%**	**3 943**	**5.5%**	**3 943**	**5.5%**	**9 888**	**13.6%**	**(60.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	312	11.6%	128	4.8%	117	4.4%	2 128	79.3%	2 685	30.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	437	27.2%	209	13.0%	204	12.7%	755	47.0%	1 606	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	529	17.8%	249	8.4%	244	8.2%	1 954	65.7%	2 977	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	76	9.0%	33	3.9%	37	4.4%	700	82.7%	847	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	62	8.5%	31	4.2%	32	4.3%	603	83.0%	727	8.2%	-	-	-	-
Total By Income Source	**1 416**	**16.0%**	**650**	**7.4%**	**634**	**7.2%**	**6 141**	**69.5%**	**8 840**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	654	25.9%	328	13.0%	321	12.7%	1 222	48.4%	2 525	28.6%	-	-	-	-
Commercial	566	13.5%	229	5.5%	227	5.4%	3 173	75.6%	4 195	47.5%	-	-	-	-
Households	196	9.2%	92	4.4%	86	4.1%	1 746	82.4%	2 120	24.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 416**	**16.0%**	**650**	**7.4%**	**634**	**7.2%**	**6 141**	**69.5%**	**8 840**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 387	100.0%	-	-	-	-	-	-	1 387	77.1%
Other	412	100.0%	-	-	-	-	-	-	412	22.9%
Total	**1 799**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 799**	**100.0%**

Contact Details

Municipal Manager	Mr Z Shasha	047 874 8708
Financial Manager	Mr M Dyushu	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**168 326**	**45 954**	**27.3%**	**45 748**	**27.2%**	**91 703**	**54.5%**	**34 252**	**68.3%**	**33.6%**
Property rates	5 200	2 127	40.9%	-	-	2 127	40.9%	64	155.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 485	1 825	28.1%	1 621	25.0%	3 446	53.1%	1 590	57.7%	2.0%
Service charges - water revenue	3 835	1 847	48.2%	1 682	43.9%	3 530	92.0%	690	49.6%	143.9%
Service charges - sanitation revenue	3 418	1 019	29.8%	1 041	30.5%	2 060	60.3%	981	460.2%	6.1%
Service charges - refuse revenue	4 200	725	17.3%	752	17.9%	1 476	35.2%	883	57.6%	(14.9%)
Service charges - other	-	23	-	82	-	104	-	-	801.9%	(100.0%)
Rental of facilities and equipment	491	166	33.8%	141	28.8%	307	62.6%	119	23.6%	18.8%
Interest earned - external investments	1 516	338	22.3%	584	38.5%	921	60.8%	2	1 012.6%	32 686.1%
Interest earned - outstanding debtors	4 278	1 666	38.9%	1 879	43.9%	3 545	82.9%	1 590	124.9%	18.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	0	-	-	42	42 369.0%	42	42 369.0%	-	20.0%	(100.0%)
Licences and permits	716	124	17.3%	123	17.2%	247	34.6%	154	-	(19.8%)
Agency services	20 047	13	.1%	5 792	28.9%	5 805	29.0%	13	19.4%	43 769.1%
Transfers recognised - operational	104 225	35 887	34.4%	30 603	29.4%	66 490	63.8%	27 400	79.2%	11.7%
Other own revenue	13 766	194	1.4%	1 407	10.2%	1 602	11.6%	768	260.4%	83.3%
Gains on disposal of PPE	150	-	-	-	-	-	-	-	217.0%	-
Operating Expenditure	**189 257**	**24 725**	**13.1%**	**35 381**	**18.7%**	**60 106**	**31.8%**	**32 664**	**47.7%**	**8.3%**
Employee related costs	39 224	10 273	26.2%	9 362	23.9%	19 635	50.1%	11 427	68.8%	(18.1%)
Remuneration of councillors	10 070	2 286	22.7%	2 365	23.5%	4 651	46.2%	2 315	47.8%	2.2%
Debt impairment	4 069	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 695	-	-	-	-	-	-	-	-	-
Finance charges	389	-	-	-	-	-	-	-	-	-
Bulk purchases	13 432	3 305	24.6%	3 081	22.9%	6 386	47.5%	1 925	49.0%	60.0%
Other Materials	-	-	-	787	-	787	-	1 907	-	(58.7%)
Contracted services	2 278	992	43.5%	431	18.9%	1 423	62.5%	32	-	1 228.9%
Transfers and grants	5 223	2 973	56.9%	4 630	88.7%	7 602	145.6%	5 173	-	(10.5%)
Other expenditure	91 877	4 896	5.3%	14 726	16.0%	19 622	21.4%	9 885	25.3%	49.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 931)**	**21 229**		**10 367**		**31 596**		**1 588**		
Transfers recognised - capital	25 917	6 868	26.5%	5 752	22.2%	12 620	48.7%	1 223	8.0%	370.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 986**	**28 098**		**16 119**		**44 216**		**2 811**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4 986**	**28 098**		**16 119**		**44 216**		**2 811**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 986**	**28 098**		**16 119**		**44 216**		**2 811**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 986**	**28 098**		**16 119**		**44 216**		**2 811**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**39 742**	**5 907**	**14.9%**	**7 732**	**19.5%**	**13 639**	**34.3%**	**1 035**	**8.4%**	**647.2%**
National Government	25 917	5 882	22.7%	4 936	19.0%	10 817	41.7%	957	7.6%	415.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 917**	**5 882**	**22.7%**	**4 936**	**19.0%**	**10 817**	**41.7%**	**957**	**7.6%**	**415.6%**
Borrowing	-	-	-	71	-	71	-	-	-	(100.0%)
Internally generated funds	13 825	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	25	-	2 725	-	2 750	-	78	-	3 413.6%
Capital Expenditure Standard Classification	**39 742**	**5 907**	**14.9%**	**7 732**	**19.5%**	**13 639**	**34.3%**	**1 035**	**8.4%**	**647.2%**
Governance and Administration	**7 490**	**21**	**.3%**	**662**	**8.8%**	**683**	**9.1%**	**64**	**26.4%**	**938.4%**
Executive & Council	6 380	3	.1%	100	1.6%	103	1.6%	27	19.3%	274.9%
Budget & Treasury Office	970	17	1.7%	470	48.4%	487	50.2%	31	30.1%	1 399.7%
Corporate Services	140	1	.7%	92	65.9%	93	66.6%	6	12.9%	1 501.0%
Community and Public Safety	**11 496**	**1 153**	**10.0%**	**135**	**1.2%**	**1 288**	**11.2%**	**453**	**10.0%**	**(70.2%)**
Community & Social Services	4 604	4	.1%	135	2.9%	139	3.0%	363	19.7%	(62.8%)
Sport And Recreation	6 892	1 148	16.7%	-	-	1 148	16.7%	90	2.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 756**	**3 586**	**22.8%**	**6 995**	**44.4%**	**10 581**	**67.2%**	**518**	**6.5%**	**1 249.1%**
Planning and Development	2 784	-	-	133	4.8%	133	4.8%	8	.6%	1 562.5%
Road Transport	12 971	3 586	27.6%	6 862	52.9%	10 448	80.5%	510	7.1%	1 244.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**1 147**	**22.9%**	**(60)**	**(1.2%)**	**1 087**	**21.7%**	**-**	**5.1%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	1 147	22.9%	(60)	(1.2%)	1 087	21.7%	-	4.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**194 243**	**54 978**	**28.3%**	**57 918**	**29.8%**	**112 896**	**58.1%**	**43 739**	**66.8%**	**32.4%**
Ratepayers and other	**58 308**	**1 014**	**1.7%**	**13 772**	**23.6%**	**14 787**	**25.4%**	**2 740**	**11.4%**	**402.7%**
Government - operating	104 225	40 866	39.2%	32 587	31.3%	73 453	70.5%	23 451	80.7%	39.0%
Government - capital	25 917	11 094	42.8%	9 094	35.1%	20 188	77.9%	16 487	101.7%	(44.8%)
Interest	5 793	2 004	34.6%	2 465	42.6%	4 469	77.1%	1 062	108.8%	132.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(162 493)**	**(26 135)**	**16.1%**	**(34 197)**	**21.0%**	**(60 332)**	**37.1%**	**(32 551)**	**49.3%**	**5.1%**
Suppliers and employees	(156 881)	(23 162)	14.8%	(29 567)	18.8%	(52 730)	33.6%	(29 110)	44.8%	1.6%
Finance charges	(389)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 222)	(2 973)	56.9%	(4 630)	88.7%	(7 602)	145.6%	(3 441)	-	34.5%
Net Cash from/(used) Operating Activities	**31 749**	**28 843**	**90.8%**	**23 721**	**74.7%**	**52 564**	**165.6%**	**11 188**	**139.6%**	**112.0%**
Cash Flow from Investing Activities										
Receipts	**8 000**	**(7 000)**	**(87.5%)**	**(1 178)**	**(14.7%)**	**(8 178)**	**(102.2%)**	**13 873**	**(29 427.1%)**	**(108.5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	217.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	(1 195)	-	(1 195)	-	22 427	-	(105.3%)
Decrease (increase) in non-current investments	8 000	(7 000)	(87.5%)	17	.2%	(6 983)	(87.3%)	(8 554)	-	(100.2%)
Payments	**(39 742)**	**(5 907)**	**14.9%**	**(7 732)**	**19.5%**	**(13 639)**	**34.3%**	**(1 063)**	**8.5%**	**627.5%**
Capital assets	(39 742)	(5 907)	14.9%	(7 732)	19.5%	(13 639)	34.3%	(1 063)	8.5%	627.5%
Net Cash from/(used) Investing Activities	**(31 742)**	**(12 907)**	**40.7%**	**(8 909)**	**28.1%**	**(21 816)**	**68.7%**	**12 810**	**92.2%**	**(169.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**0**	**-**	**1**	**-**	**1**	**-**	**0**	**146 601.3%**	**743.0%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	-	1	-	1	-	0	146 601.3%	743.0%
Payments	**-**	**(241)**	**-**	**(82)**	**-**	**(323)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(241)	-	(82)	-	(323)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(240)**	**-**	**(82)**	**-**	**(322)**	**-**	**0**	**146 601.3%**	**(81 741.0%)**
Net Increase/(Decrease) in cash held	**8**	**15 696**	**203 945.7%**	**14 730**	**191 399.0%**	**30 426**	**395 344.7%**	**23 998**	**555.2%**	**(38.6%)**
Cash/cash equivalents at the year begin:	42 953	10 541	24.5%	26 236	61.1%	10 541	24.5%	9 357	90.4%	180.4%
Cash/cash equivalents at the year end:	**42 961**	**26 236**	**61.1%**	**40 967**	**95.4%**	**40 967**	**95.4%**	**33 355**	**177.3%**	**22.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	806	2.8%	679	2.3%	724	2.5%	26 778	92.4%	28 987	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	70	3.2%	47	2.2%	86	3.9%	1 991	90.8%	2 193	1.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	325	1.5%	302	1.4%	294	1.4%	20 292	95.7%	21 213	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	535	1.6%	501	1.5%	496	1.5%	31 515	95.4%	33 048	28.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	387	1.4%	378	1.4%	369	1.3%	26 467	95.9%	27 601	23.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	3.2%	16	3.2%	14	2.8%	436	90.7%	480	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 937	100.0%	3 937	3.4%	-	-	-	-
Total By Income Source	**2 137**	**1.8%**	**1 924**	**1.6%**	**1 983**	**1.7%**	**111 416**	**94.9%**	**117 460**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	223	2.9%	203	2.7%	236	3.1%	6 981	91.3%	7 643	6.5%	-	-	-	-
Commercial	310	3.7%	205	2.4%	216	2.6%	7 655	91.3%	8 386	7.1%	-	-	-	-
Households	1 597	1.6%	1 508	1.5%	1 523	1.5%	96 558	95.4%	101 187	86.1%	-	-	-	-
Other	8	3.1%	8	3.1%	7	2.9%	222	90.9%	244	.2%	-	-	-	-
Total By Customer Group	**2 137**	**1.8%**	**1 924**	**1.6%**	**1 983**	**1.7%**	**111 416**	**94.9%**	**117 460**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	152	94.8%	7	4.7%	1	.5%	-	-	160	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**152**	**94.8%**	**7**	**4.7%**	**1**	**.5%**	**-**	**-**	**160**	**100.0%**

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**47 881**	**-**	**38 745**	**-**	**86 626**	**-**	**22 530**	**65.5%**	**72.0%**
Property rates	-	1 135	-	817	-	1 952	-	631	49.1%	29.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	20.1%	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	737	-	648	-	1 385	-	486	-	33.6%
Rental of facilities and equipment	-	11	-	9	-	20	-	31	49.8%	(70.9%)
Interest earned - external investments	-	3 010	-	721	-	3 731	-	473	28.7%	52.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	3	-	3	-	6	-	8	91.7%	(64.2%)
Licences and permits	-	1 091	-	739	-	1 830	-	811	53.5%	(8.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	41 085	-	29 168	-	70 253	-	14 571	57.9%	100.2%
Other own revenue	-	810	-	6 640	-	7 449	-	5 519	3 725.5%	20.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**25 226**	**-**	**32 924**	**-**	**58 150**	**-**	**33 811**	**52.4%**	**(2.6%)**
Employee related costs	-	8 553	-	10 924	-	19 476	-	7 980	42.4%	36.9%
Remuneration of councillors	-	2 340	-	2 408	-	4 748	-	2 408	51.0%	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	386	-	885	-	1 271	-	-	-	(100.0%)
Contracted services	-	316	-	131	-	447	-	2 484	-	(94.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	13 631	-	18 576	-	32 207	-	20 940	94.3%	(11.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**22 655**		**5 821**		**28 476**		**(11 282)**		
Transfers recognised - capital	-	18 469	-	-	-	18 469	-	13 261	28.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**41 124**		**5 821**		**46 945**		**1 979**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**41 124**		**5 821**		**46 945**		**1 979**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**41 124**		**5 821**		**46 945**		**1 979**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**41 124**		**5 821**		**46 945**		**1 979**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**2 458**	**-**	**1 868**	**-**	**4 326**	**-**	**-**	**7.5%**	**(100.0%)**
National Government	-	2 387	-	1 736	-	4 123	-	-	8.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	70	-	132	-	202	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**2 458**	**-**	**1 868**	**-**	**4 326**	**-**	**-**	**7.5%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**2 458**	**-**	**1 868**	**-**	**4 326**	**-**	**-**	**7.5%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5.0%**	**-**
Executive & Council	-	-	-	-	-	-	-	-	10.3%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	1.2%	-
Corporate Services	-	-	-	-	-	-	-	-	33.1%	-
Community and Public Safety	**-**	**-**	**-**	**19**	**-**	**19**	**-**	**-**	**47.5%**	**(100.0%)**
Community & Social Services	-	-	-	19	-	19	-	-	47.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**2 387**	**-**	**1 717**	**-**	**4 104**	**-**	**-**	**4.5%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	2 387	-	1 717	-	4 104	-	-	4.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**70**	**-**	**132**	**-**	**202**	**-**	**-**	**22.0%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	70	-	132	-	202	-	-	22.0%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**-**	**66 350**	**-**	**38 744**	**-**	**105 094**	**-**	**35 791**	**52.7%**	**8.3%**
Ratepayers and other	**-**	**3 786**	**-**	**8 855**	**-**	**12 641**	**-**	**7 485**	**176.4%**	**18.3%**
Government - operating	-	41 085	-	29 168	-	70 253	-	14 571	57.9%	100.2%
Government - capital	-	18 469	-	-	-	18 469	-	13 261	28.2%	(100.0%)
Interest	-	3 010	-	721	-	3 731	-	473	28.7%	52.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(25 227)**	**-**	**(32 930)**	**-**	**(58 157)**	**-**	**(33 814)**	**63.9%**	**(2.6%)**
Suppliers and employees	-	(25 227)	-	(32 930)	-	(58 157)	-	(33 814)	64.1%	(2.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**41 123**	**-**	**5 814**	**-**	**46 937**	**-**	**1 976**	**37.6%**	**194.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(3 081)**	**-**	**(5 074)**	**-**	**(8 155)**	**-**	**(4 503)**	**13.9%**	**12.7%**
Capital assets	-	(3 081)	-	(5 074)	-	(8 155)	-	(4 503)	13.9%	12.7%
Net Cash from/(used) Investing Activities	**-**	**(3 081)**	**-**	**(5 074)**	**-**	**(8 155)**	**-**	**(4 503)**	**13.9%**	**12.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**38 043**	**-**	**740**	**-**	**38 783**	**-**	**(2 526)**	**247.0%**	**(129.3%)**
Cash/cash equivalents at the year begin:	-	56 412	-	94 455	-	56 412	-	76 404	196.2%	23.6%
Cash/cash equivalents at the year end:	**-**	**94 455**	**-**	**95 195**	**-**	**95 195**	**-**	**73 877**	**207.1%**	**28.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	250	21.4%	43	3.7%	29	2.5%	845	72.5%	1 166	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	64	1.8%	1 162	32.9%	7	.2%	2 296	65.1%	3 528	55.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	126	22.8%	40	7.3%	15	2.8%	371	67.2%	553	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	149	16.0%	30	3.2%	24	2.6%	729	78.3%	931	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	36.7%	-	-	4	2.5%	89	60.8%	147	2.3%	-	-	-	-
Total By Income Source	**642**	**10.1%**	**1 274**	**20.1%**	**79**	**1.2%**	**4 331**	**68.5%**	**6 325**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	100	54.4%	12	6.6%	3	1.7%	69	37.3%	184	2.9%	-	-	-	-
Commercial	273	14.2%	622	32.4%	18	1.0%	1 006	52.4%	1 920	30.4%	-	-	-	-
Households	268	6.4%	640	15.2%	57	1.4%	3 256	77.1%	4 221	66.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**642**	**10.1%**	**1 274**	**20.1%**	**79**	**1.2%**	**4 331**	**68.5%**	**6 325**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(5 193)	100.0%	-	-	-	-	-	-	(5 193)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(5 193)**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**(5 193)**	**100.0%**

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**94 172**	**45 549**	**48.4%**	**22 880**	**24.3%**	**68 429**	**72.7%**	**14 424**	**-**	**58.6%**
Property rates	4 020	7 467	185.7%	497	12.4%	7 964	198.1%	858	-	(42.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 920	2 204	22.2%	1 292	13.0%	3 496	35.2%	1 679	-	(23.1%)
Service charges - water revenue	-	9 102	-	16 958	-	26 060	-	570	-	2 873.0%
Service charges - sanitation revenue	3 000	2 000	66.7%	328	10.9%	2 328	77.6%	460	-	(28.6%)
Service charges - refuse revenue	2 600	499	19.2%	464	17.9%	963	37.1%	618	-	(24.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 116	34	3.0%	24	2.2%	58	5.2%	19	-	28.2%
Interest earned - external investments	636	288	45.3%	87	13.7%	375	59.0%	124	-	(29.5%)
Interest earned - outstanding debtors	4 475	866	19.4%	872	19.5%	1 738	38.8%	1 081	-	(19.3%)
Dividends received	-	485	-	124	-	608	-	33	-	273.9%
Fines	30	5	17.9%	0	.7%	6	18.6%	8	-	(97.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	4 444	2 727	61.4%	1 473	33.2%	4 200	94.5%	1 323	-	11.4%
Transfers recognised - operational	46 752	19 162	41.0%	332	.7%	19 494	41.7%	7 082	-	(95.3%)
Other own revenue	17 179	711	4.1%	427	2.5%	1 138	6.6%	569	-	(25.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**92 520**	**21 197**	**22.9%**	**13 001**	**14.1%**	**34 198**	**37.0%**	**15 785**	**-**	**(17.6%)**
Employee related costs	31 023	8 947	28.8%	4 967	16.0%	13 914	44.8%	7 272	-	(31.7%)
Remuneration of councillors	5 116	1 194	23.3%	795	15.5%	1 989	38.9%	382	-	108.0%
Debt impairment	5 546	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 604	-	-	-	-	-	-	-	-	-
Finance charges	733	132	18.0%	116	15.8%	247	33.7%	249	-	(53.7%)
Bulk purchases	9 400	975	10.4%	725	7.7%	1 699	18.1%	1 283	-	(43.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 215	263	21.7%	43	3.6%	307	25.2%	166	-	(73.9%)
Transfers and grants	2 682	642	23.9%	182	6.8%	824	30.7%	896	-	(79.7%)
Other expenditure	32 201	9 045	28.1%	6 173	19.2%	15 218	47.3%	5 535	-	11.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 652**	**24 351**		**9 879**		**34 231**		**(1 361)**		
Transfers recognised - capital	15 766	6 240	39.6%	1 360	8.6%	7 601	48.2%	7 367	-	(81.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 418**	**30 592**		**11 240**		**41 832**		**6 006**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 418**	**30 592**		**11 240**		**41 832**		**6 006**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 418**	**30 592**		**11 240**		**41 832**		**6 006**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 418**	**30 592**		**11 240**		**41 832**		**6 006**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**19 196**	**7 452**	**38.8%**	**1 757**	**9.2%**	**9 209**	**48.0%**	**7 067**	**35.1%**	**(75.1%)**
National Government	17 196	7 017	40.8%	1 548	9.0%	8 565	49.8%	7 067	35.9%	(78.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 196**	**7 017**	**40.8%**	**1 548**	**9.0%**	**8 565**	**49.8%**	**7 067**	**35.9%**	**(78.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 000	435	21.8%	209	10.5%	644	32.2%	-	7.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19 196**	**7 452**	**38.8%**	**1 757**	**9.2%**	**9 209**	**48.0%**	**7 067**	**35.1%**	**(75.1%)**
Governance and Administration	**700**	**451**	**64.4%**	**19**	**2.7%**	**469**	**67.0%**	**-**	**6.3%**	**(100.0%)**
Executive & Council	600	214	35.6%	5	.8%	219	36.4%	-	-	(100.0%)
Budget & Treasury Office	100	236	235.6%	8	8.4%	244	244.0%	-	-	(100.0%)
Corporate Services	-	1	-	5	-	7	-	-	-	(100.0%)
Community and Public Safety	**-**	**517**	**-**	**174**	**-**	**691**	**-**	**1 375**	**68.7%**	**(87.4%)**
Community & Social Services	-	517	-	174	-	691	-	1 375	68.7%	(87.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 596**	**3 518**	**21.2%**	**1 429**	**8.6%**	**4 947**	**29.8%**	**5 552**	**73.0%**	**(74.3%)**
Planning and Development	-	-	-	3	-	3	-	-	-	(100.0%)
Road Transport	16 596	3 518	21.2%	1 426	8.6%	4 944	29.8%	5 552	73.0%	(74.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 900**	**2 967**	**156.1%**	**136**	**7.2%**	**3 102**	**163.3%**	**140**	**1.5%**	**(3.0%)**
Electricity	1 900	714	37.6%	136	7.2%	850	44.7%	140	3.8%	(3.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 253	-	-	-	2 253	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**110**	**53 559**	**48 714.1%**	**-**	**-**	**53 559**	**48 714.1%**	**21 619**	**55.3%**	**(100.0%)**
Ratepayers and other	**42**	**25 458**	**60 158.0%**	**-**	**-**	**25 458**	**60 158.0%**	**5 933**	**48.6%**	**(100.0%)**
Government - operating	47	18 101	38 717.3%	-	-	18 101	38 717.3%	1 874	43.2%	(100.0%)
Government - capital	16	8 339	52 895.9%	-	-	8 339	52 895.9%	12 575	92.2%	(100.0%)
Interest	5	1 339	26 184.4%	-	-	1 339	26 184.4%	1 205	84.7%	(100.0%)
Dividends	-	323	-	-	-	323	-	33	-	(100.0%)
Payments	**(82)**	**(41 803)**	**51 229.7%**	**-**	**-**	**(41 803)**	**51 229.7%**	**(15 913)**	**44.4%**	**(100.0%)**
Suppliers and employees	(78)	(40 969)	52 445.2%	-	-	(40 969)	52 445.2%	(14 730)	44.7%	(100.0%)
Finance charges	-	(192)	-	-	-	(192)	-	(249)	44.4%	(100.0%)
Transfers and grants	(3)	(642)	18 436.4%	-	-	(642)	18 436.4%	(934)	38.7%	(100.0%)
Net Cash from/(used) Operating Activities	**28**	**11 756**	**41 472.9%**	**-**	**-**	**11 756**	**41 472.9%**	**5 706**	**76.9%**	**(100.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(18)**	**(8 288)**	**45 003.6%**	**-**	**-**	**(8 288)**	**45 003.6%**	**(7 067)**	**46.1%**	**(100.0%)**
Capital assets	(18)	(8 288)	45 003.6%	-	-	(8 288)	45 003.6%	(7 067)	46.1%	(100.0%)
Net Cash from/(used) Investing Activities	**(18)**	**(8 288)**	**45 003.6%**	**-**	**-**	**(8 288)**	**45 003.6%**	**(7 067)**	**46.1%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4)**	**(848)**	**20 604.0%**	**-**	**-**	**(848)**	**20 604.0%**	**(781)**	**44.3%**	**(100.0%)**
Repayment of borrowing	(4)	(848)	20 604.0%	-	-	(848)	20 604.0%	(781)	44.3%	(100.0%)
Net Cash from/(used) Financing Activities	**(4)**	**(848)**	**20 604.0%**	**-**	**-**	**(848)**	**20 604.0%**	**(781)**	**44.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**6**	**2 620**	**45 066.9%**	**-**	**-**	**2 620**	**45 066.9%**	**(2 143)**	**127.7%**	**(100.0%)**
Cash/cash equivalents at the year begin:	5	12 159	243 183.3%	-	-	12 159	243 183.3%	30 733	-	(100.0%)
Cash/cash equivalents at the year end:	**11**	**14 779**	**136 668.7%**	**-**	**-**	**14 779**	**136 668.7%**	**28 591**	**209.3%**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	T Samuel	047 877 0126
Financial Manager	Peter H Steyn	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**792 350**	**191 234**	**24.1%**	**20 468**	**2.6%**	**211 702**	**26.7%**	**50 244**	**96.5%**	**(59.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	322 000	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	20	-	752	-	772	-	3	-	23 051.0%
Interest earned - external investments	16 999	4 322	25.4%	5 217	30.7%	9 540	56.1%	1 914	30.1%	172.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	452 897	179 432	39.6%	-	-	179 432	39.6%	25 550	89.4%	(100.0%)
Other own revenue	455	7 461	1 639.7%	14 498	3 186.4%	21 959	4 826.1%	22 777	7 311.5%	(36.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**787 834**	**95 349**	**12.1%**	**103 870**	**13.2%**	**199 219**	**25.3%**	**103 975**	**44.9%**	**(.1%)**
Employee related costs	217 454	33 648	15.5%	20 101	9.2%	53 748	24.7%	33 152	41.8%	(39.4%)
Remuneration of councillors	7 812	2 052	26.3%	1 343	17.2%	3 394	43.5%	2 066	58.9%	(35.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 000	-	-	-	-	-	-	-	-	-
Finance charges	-	14	-	12	-	26	-	46	-	(74.0%)
Bulk purchases	10 153	1 733	17.1%	3 929	38.7%	5 661	55.8%	2 190	99.2%	79.4%
Other Materials	-	-	-	-	-	-	-	-	.3%	-
Contracted services	17 335	500	2.9%	380	2.2%	879	5.1%	316	13.9%	20.0%
Transfers and grants	149 710	32 960	22.0%	30 354	20.3%	63 314	42.3%	55 133	70.4%	(44.9%)
Other expenditure	295 370	24 443	8.3%	47 753	16.2%	72 196	24.4%	11 073	17.2%	331.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 516**	**95 885**		**(83 402)**		**12 483**		**(53 731)**		
Transfers recognised - capital	529 989	254 212	48.0%	148 495	28.0%	402 707	76.0%	235 654	47.6%	(37.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**534 506**	**350 098**		**65 093**		**415 191**		**181 923**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**534 506**	**350 098**		**65 093**		**415 191**		**181 923**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**534 506**	**350 098**		**65 093**		**415 191**		**181 923**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**534 506**	**350 098**		**65 093**		**415 191**		**181 923**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**530 013**	**58 231**	**11.0%**	**108 017**	**20.4%**	**166 248**	**31.4%**	**177 471**	**58.3%**	**(39.1%)**
National Government	520 855	57 313	11.0%	107 692	20.7%	165 006	31.7%	176 937	59.9%	(39.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**520 855**	**57 313**	**11.0%**	**107 692**	**20.7%**	**165 006**	**31.7%**	**176 937**	**58.1%**	**(39.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 157	918	10.0%	325	3.5%	1 243	13.6%	534	-	(39.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**530 013**	**58 231**	**11.0%**	**108 017**	**20.4%**	**166 248**	**31.4%**	**177 471**	**58.3%**	**(39.1%)**
Governance and Administration	**6 911**	**840**	**12.1%**	**193**	**2.8%**	**1 033**	**14.9%**	**362**	**-**	**(46.7%)**
Executive & Council	2 070	66	3.2%	104	5.0%	169	8.2%	199	-	(47.8%)
Budget & Treasury Office	1 091	75	6.9%	34	3.1%	109	10.0%	88	-	(61.6%)
Corporate Services	3 750	699	18.6%	56	1.5%	755	20.1%	76	-	(26.8%)
Community and Public Safety	**1 570**	**1**	**.1%**	**-**	**-**	**1**	**.1%**	**144**	**-**	**(100.0%)**
Community & Social Services	100	1	.9%	-	-	1	.9%	144	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	970	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**310**	**4**	**1.1%**	**76**	**24.5%**	**79**	**25.6%**	**28**	**-**	**172.5%**
Planning and Development	250	4	1.4%	70	28.2%	74	29.6%	2	-	4 263.5%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	60	-	-	5	9.1%	5	9.1%	26	-	(79.1%)
Trading Services	**521 221**	**57 387**	**11.0%**	**107 748**	**20.7%**	**165 135**	**31.7%**	**176 937**	**58.0%**	**(39.1%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	521 221	3 162	.6%	471	.1%	3 633	.7%	1 971	-	(76.1%)
Waste Water Management	-	54 225	-	107 277	-	161 503	-	174 966	38.1%	(38.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 322 340**	**445 447**	**33.7%**	**171 778**	**13.0%**	**617 225**	**46.7%**	**285 898**	**69.4%**	**(39.9%)**
Ratepayers and other	**322 455**	**7 480**	**2.3%**	**15 244**	**4.7%**	**22 724**	**7.0%**	**22 780**	**7 313.9%**	**(33.1%)**
Government - operating	452 897	179 432	39.6%	-	-	179 432	39.6%	25 550	89.8%	(100.0%)
Government - capital	529 989	254 212	48.0%	151 317	28.6%	405 529	76.5%	235 654	47.3%	(35.8%)
Interest	16 999	4 322	25.4%	5 217	30.7%	9 540	56.1%	1 914	30.1%	172.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(697 834)**	**(95 349)**	**13.7%**	**(103 870)**	**14.9%**	**(199 219)**	**28.5%**	**(103 975)**	**45.2%**	**(.1%)**
Suppliers and employees	(548 124)	(62 375)	11.4%	(73 504)	13.4%	(135 879)	24.8%	(48 796)	32.5%	50.6%
Finance charges	-	(14)	-	(12)	-	(26)	-	(46)	.6%	(74.0%)
Transfers and grants	(149 710)	(32 960)	22.0%	(30 354)	20.3%	(63 314)	42.3%	(55 133)	70.4%	(44.9%)
Net Cash from/(used) Operating Activities	**624 506**	**350 098**	**56.1%**	**67 907**	**10.9%**	**418 005**	**66.9%**	**181 923**	**88.7%**	**(62.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**39 918**	**235.0%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	39 918	-	(100.0%)
Payments	**(529 647)**	**(58 231)**	**11.0%**	**(108 017)**	**20.4%**	**(166 248)**	**31.4%**	**(177 471)**	**58.0%**	**(39.1%)**
Capital assets	(529 647)	(58 231)	11.0%	(108 017)	20.4%	(166 248)	31.4%	(177 471)	58.0%	(39.1%)
Net Cash from/(used) Investing Activities	**(529 647)**	**(58 231)**	**11.0%**	**(108 017)**	**20.4%**	**(166 248)**	**31.4%**	**(137 554)**	**52.5%**	**(21.5%)**
Cash Flow from Financing Activities										
Receipts	**-**	**11**	**-**	**-**	**-**	**11**	**-**	**50**	**-**	**(100.0%)**
Short term loans	-	11	-	-	-	11	-	50	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(5 698)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	(5 698)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**11**	**-**	**-**	**-**	**11**	**-**	**(5 647)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**94 859**	**291 878**	**307.7%**	**(40 110)**	**(42.3%)**	**251 768**	**265.4%**	**38 722**	**6 088.5%**	**(203.6%)**
Cash/cash equivalents at the year begin:	299 014	621 946	208.0%	913 825	305.6%	621 946	208.0%	447 041	77.7%	104.4%
Cash/cash equivalents at the year end:	**393 873**	**913 825**	**232.0%**	**873 715**	**221.8%**	**873 715**	**221.8%**	**485 763**	**125.8%**	**79.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	12	.2%	59	.8%	7 238	99.0%	7 309	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**12**	**.2%**	**59**	**.8%**	**7 238**	**99.0%**	**7 309**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	12	.2%	59	.8%	7 238	99.0%	7 309	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**12**	**.2%**	**59**	**.8%**	**7 238**	**99.0%**	**7 309**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27	10.5%	7	2.7%	133	51.1%	93	35.7%	259	100.0%
Total	**27**	**10.5%**	**7**	**2.7%**	**133**	**51.1%**	**93**	**35.7%**	**259**	**100.0%**

Contact Details

Municipal Manager	Mr Moppo Mene	045 808 4610
Financial Manager	Mr Yimile Nggele	045 808 4428

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**163 251**	**62 512**	**38.3%**	**37 432**	**22.9%**	**99 944**	**61.2%**	**34 534**	**50.9%**	**8.4%**
Property rates	13 670	15 522	113.6%	(4)	-	15 519	113.5%	3	120.6%	(208.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	17 400	5 360	30.8%	4 730	27.2%	10 090	58.0%	3 247	52.9%	45.7%
Service charges - water revenue	-	2 241	-	(2 797)	-	(556)	-	1 718	55.1%	(262.8%)
Service charges - sanitation revenue	-	1 398	-	328	-	1 727	-	309	44.3%	6.2%
Service charges - refuse revenue	4 010	998	24.9%	994	24.8%	1 991	49.7%	935	29.6%	6.2%
Service charges - other	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	11 274	267	2.4%	264	2.3%	531	4.7%	238	4.8%	11.1%
Interest earned - external investments	1 848	332	18.0%	234	12.6%	565	30.6%	706	26.2%	(66.9%)
Interest earned - outstanding debtors	3 755	534	14.2%	606	16.1%	1 140	30.4%	881	49.2%	(31.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	54	18	32.9%	36	67.6%	54	100.5%	15	3 108.6%	149.7%
Licences and permits	2 133	592	27.8%	572	26.8%	1 164	54.6%	469	97.5%	22.0%
Agency services	1 397	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 165	35 261	39.5%	31 478	35.3%	66 739	74.8%	24 943	72.4%	26.2%
Other own revenue	18 266	(274)	(1.5%)	868	4.8%	594	3.3%	967	3.1%	(10.3%)
Gains on disposal of PPE	280	262	93.6%	123	43.9%	385	137.4%	101	-	21.1%
Operating Expenditure	**160 427**	**32 974**	**20.6%**	**32 800**	**20.4%**	**65 773**	**41.0%**	**28 170**	**35.1%**	**16.4%**
Employee related costs	54 269	13 829	25.5%	12 871	23.7%	26 700	49.2%	12 383	41.3%	3.9%
Remuneration of councillors	9 221	1 493	16.2%	2 907	31.5%	4 401	47.7%	1 837	41.9%	58.3%
Debt impairment	6 208	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 220	-	-	-	-	-	-	-	-	-
Finance charges	188	-	-	45	23.9%	45	23.9%	-	-	(100.0%)
Bulk purchases	17 156	5 820	33.9%	3 241	18.9%	9 060	52.8%	3 059	52.7%	5.9%
Other Materials	8 653	744	8.6%	2 194	25.4%	2 938	34.0%	1 096	15.3%	100.1%
Contracted services	2 246	1 755	78.1%	1 586	70.6%	3 341	148.8%	606	19.5%	161.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	54 266	9 332	17.2%	9 956	18.3%	19 288	35.5%	9 189	37.2%	8.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 824**	**29 538**		**4 632**		**34 170**		**6 364**		
Transfers recognised - capital	37 848	-	-	2 911	7.7%	2 911	7.7%	325	13.7%	794.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 672**	**29 538**		**7 544**		**37 082**		**6 689**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 672**	**29 538**		**7 544**		**37 082**		**6 689**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 672**	**29 538**		**7 544**		**37 082**		**6 689**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 672**	**29 538**		**7 544**		**37 082**		**6 689**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**40 672**	**1 366**	**3.4%**	**3 542**	**8.7%**	**4 909**	**12.1%**	**12 091**	**46.0%**	**(70.7%)**
National Government	32 507	677	2.1%	2 657	8.2%	3 334	10.3%	7 364	43.6%	(63.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	1 177	41.8%	(100.0%)
Transfers recognised - capital	**32 507**	**677**	**2.1%**	**2 657**	**8.2%**	**3 334**	**10.3%**	**8 541**	**43.4%**	**(68.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 165	689	8.4%	885	10.8%	1 574	19.3%	3 550	53.9%	(75.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**40 672**	**1 366**	**3.4%**	**3 542**	**8.7%**	**4 909**	**12.1%**	**12 091**	**46.0%**	**(70.7%)**
Governance and Administration	**1 690**	**228**	**13.5%**	**179**	**10.6%**	**407**	**24.1%**	**923**	**123.1%**	**(80.6%)**
Executive & Council	490	116	23.6%	29	5.9%	145	29.5%	89	-	(67.5%)
Budget & Treasury Office	100	86	85.7%	88	88.1%	174	173.8%	824	114.8%	(89.3%)
Corporate Services	1 100	26	2.4%	62	5.6%	88	8.0%	10	-	546.6%
Community and Public Safety	**375**	**83**	**22.1%**	**204**	**54.4%**	**287**	**76.4%**	**23**	**7.2%**	**785.0%**
Community & Social Services	150	13	8.5%	97	64.8%	110	73.3%	11	5.6%	776.8%
Sport And Recreation	50	-	-	-	-	-	-	12	19.9%	(100.0%)
Public Safety	175	-	-	107	61.0%	107	61.0%	-	-	(100.0%)
Housing	-	70	-	-	-	70	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 207**	**861**	**2.8%**	**3 104**	**9.9%**	**3 965**	**12.7%**	**8 364**	**37.3%**	**(62.9%)**
Planning and Development	4 500	337	7.5%	837	18.6%	1 175	26.1%	212	5.8%	295.7%
Road Transport	26 707	524	2.0%	2 266	8.5%	2 790	10.4%	8 152	40.8%	(72.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 400**	**195**	**2.6%**	**55**	**.7%**	**250**	**3.4%**	**2 782**	**152.6%**	**(98.0%)**
Electricity	7 300	160	2.2%	-	-	160	2.2%	855	73.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	35	34.9%	55	55.4%	90	90.3%	1 927	1 284.7%	(97.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**192 269**	**62 512**	**32.5%**	**29 659**	**15.4%**	**92 171**	**47.9%**	**34 758**	**93.9%**	**(14.7%)**
Ratepayers and other	**77 172**	**16 744**	**21.7%**	**(1 151)**	**(1.5%)**	**15 593**	**20.2%**	**7 902**	**140.7%**	**(114.6%)**
Government - operating	87 066	38 260	43.9%	28 479	32.7%	66 739	76.7%	24 943	72.4%	14.2%
Government - capital	26 183	7 048	26.9%	2 000	7.6%	9 048	34.6%	325	13.7%	514.5%
Interest	1 848	460	24.9%	331	17.9%	791	42.8%	1 587	39.0%	(79.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(155 837)**	**(32 973)**	**21.2%**	**(35 732)**	**22.9%**	**(68 705)**	**44.1%**	**(28 315)**	**35.2%**	**26.2%**
Suppliers and employees	(155 649)	(32 973)	21.2%	(35 687)	22.9%	(68 660)	44.1%	(28 315)	35.2%	26.0%
Finance charges	(188)	-	-	(45)	23.9%	(45)	23.9%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 432**	**29 539**	**81.1%**	**(6 073)**	**(16.7%)**	**23 466**	**64.4%**	**6 442**	**333.8%**	**(194.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**101**	**212.0%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	101	212.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(40 672)**	**(1 366)**	**3.4%**	**(3 542)**	**8.7%**	**(4 908)**	**12.1%**	**(12 091)**	**46.0%**	**(70.7%)**
Capital assets	(40 672)	(1 366)	3.4%	(3 542)	8.7%	(4 908)	12.1%	(12 091)	46.0%	(70.7%)
Net Cash from/(used) Investing Activities	**(40 672)**	**(1 366)**	**3.4%**	**(3 542)**	**8.7%**	**(4 908)**	**12.1%**	**(11 990)**	**45.6%**	**(70.5%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(69)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(69)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(69)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 309)**	**28 173**	**(653.8%)**	**(9 614)**	**223.1%**	**18 559**	**(430.7%)**	**(5 547)**	**(179 955.0%)**	**73.3%**
Cash/cash equivalents at the year begin:	43 809	15 555	35.5%	43 728	99.8%	15 555	35.5%	163 194	164.6%	(73.2%)
Cash/cash equivalents at the year end:	**39 500**	**43 728**	**110.7%**	**34 114**	**86.4%**	**34 114**	**86.4%**	**157 647**	**634.4%**	**(78.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43	18.4%	35	15.2%	44	18.9%	111	47.5%	233	27.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	25	8.4%	26	8.8%	23	7.5%	228	75.4%	302	35.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	0	-	0	-	0	-	274	99.9%	274	32.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	0	20.1%	0	20.1%	0	20.0%	0	39.8%	1	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3	6.0%	3	7.0%	2	5.6%	36	81.5%	44	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	**71**	**8.3%**	**65**	**7.6%**	**69**	**8.1%**	**649**	**75.9%**	**855**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	71	20.6%	-	-	4	1.1%	270	78.3%	345	40.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	343	100.0%	343	40.1%	-	-	-	-
Other	-	-	65	38.9%	66	39.1%	37	21.9%	168	19.6%	-	-	-	-
Total By Customer Group	**71**	**8.3%**	**65**	**7.6%**	**69**	**8.1%**	**649**	**75.9%**	**855**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	40	100.0%	-	-	-	-	-	-	40	1.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	231	15.0%	139	9.0%	50	3.3%	1 118	72.7%	1 538	70.4%
Auditor-General	585	100.0%	-	-	-	-	-	-	585	26.8%
Other	-	-	-	-	8	40.0%	12	60.0%	20	.9%
Total	**856**	**39.2%**	**139**	**6.4%**	**58**	**2.7%**	**1 130**	**51.8%**	**2 183**	**100.0%**

Contact Details

Municipal Manager	Mr K Gashi	045 932 8106
Financial Manager	Mr S W Goodall	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**144 760**	**60 552**	**41.8%**	**44 383**	**30.7%**	**104 935**	**72.5%**	**40 462**	**68.6%**	**9.7%**
Property rates	4 612	6 765	146.7%	783	17.0%	7 548	163.7%	682	172.3%	14.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	510	-	(100.0%)
Service charges - electricity revenue	19 499	7 028	36.0%	5 889	30.2%	12 916	66.2%	3 817	53.7%	54.3%
Service charges - water revenue	-	-	-	-	-	-	-	583	43.3%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	231	43.4%	(100.0%)
Service charges - refuse revenue	2 223	594	26.7%	647	29.1%	1 241	55.9%	(11)	22.2%	(6 165.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	278	82	29.5%	167	60.0%	249	89.5%	80	77.3%	107.9%
Interest earned - external investments	7 000	2 103	30.0%	2 114	30.2%	4 217	60.2%	1 803	62.2%	17.2%
Interest earned - outstanding debtors	843	339	40.2%	372	44.1%	711	84.4%	307	66.5%	21.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	60	6	10.1%	2	3.2%	8	13.3%	15	156.2%	(87.1%)
Licences and permits	1 140	307	26.9%	273	23.9%	579	50.8%	263	80.6%	3.6%
Agency services	1 802	245	13.6%	261	14.5%	506	28.1%	202	81.0%	29.0%
Transfers recognised - operational	106 932	42 943	40.2%	33 720	31.5%	76 663	71.7%	31 912	75.6%	5.7%
Other own revenue	371	139	37.6%	157	42.2%	296	79.8%	65	44.9%	139.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**157 465**	**29 355**	**18.6%**	**35 069**	**22.3%**	**64 424**	**40.9%**	**25 357**	**38.7%**	**38.3%**
Employee related costs	57 313	9 836	17.2%	11 928	20.8%	21 765	38.0%	8 498	35.7%	40.4%
Remuneration of councillors	9 635	2 335	24.2%	2 337	24.3%	4 672	48.5%	2 679	52.5%	(12.8%)
Debt impairment	4 270	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 224	-	-	6 804	44.7%	6 804	44.7%	-	-	(100.0%)
Finance charges	1 639	946	57.7%	-	-	946	57.7%	-	43.0%	-
Bulk purchases	26 677	7 868	29.5%	3 725	14.0%	11 592	43.5%	3 211	50.3%	16.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	334	-	-	50	14.9%	50	14.9%	-	-	(100.0%)
Other expenditure	42 373	8 369	19.8%	10 225	24.1%	18 595	43.9%	10 969	51.3%	(6.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 705)**	**31 197**		**9 315**		**40 511**		**15 105**		
Transfers recognised - capital	30 355	1 252	4.1%	20 818	68.6%	22 070	72.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 650**	**32 448**		**30 133**		**62 581**		**15 105**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 650**	**32 448**		**30 133**		**62 581**		**15 105**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 650**	**32 448**		**30 133**		**62 581**		**15 105**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 650**	**32 448**		**30 133**		**62 581**		**15 105**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**56 480**	**7 666**	**13.6%**	**12 252**	**21.7%**	**19 918**	**35.3%**	**6 159**	**21.8%**	**98.9%**
National Government	30 355	4 121	13.6%	11 209	36.9%	15 330	50.5%	2 126	10.8%	427.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 355**	**4 121**	**13.6%**	**11 209**	**36.9%**	**15 330**	**50.5%**	**2 126**	**10.8%**	**427.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 125	3 546	13.6%	1 042	4.0%	4 588	17.6%	4 033	37.5%	(74.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56 480**	**7 666**	**13.6%**	**12 252**	**21.7%**	**19 918**	**35.3%**	**6 159**	**21.8%**	**98.9%**
Governance and Administration	**6 525**	**1 537**	**23.6%**	**269**	**4.1%**	**1 806**	**27.7%**	**637**	**34.4%**	**(57.8%)**
Executive & Council	1 625	1	-	175	10.8%	176	10.8%	21	69.7%	745.9%
Budget & Treasury Office	500	1	.2%	31	6.1%	31	6.3%	1	.5%	2 251.4%
Corporate Services	4 400	1 536	34.9%	63	1.4%	1 599	36.3%	615	28.1%	(89.8%)
Community and Public Safety	**13 743**	**1 441**	**10.5%**	**1 245**	**9.1%**	**2 686**	**19.5%**	**543**	**13.2%**	**129.1%**
Community & Social Services	7 850	663	8.4%	1 200	15.3%	1 863	23.7%	418	28.1%	187.0%
Sport And Recreation	4 793	576	12.0%	44	.9%	620	12.9%	125	3.1%	(64.4%)
Public Safety	1 100	202	18.4%	-	-	202	18.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 814**	**4 610**	**17.9%**	**9 777**	**37.9%**	**14 387**	**55.7%**	**3 005**	**16.5%**	**225.4%**
Planning and Development	100	-	-	-	-	-	-	-	-	-
Road Transport	25 714	4 610	17.9%	9 777	38.0%	14 387	55.9%	3 005	16.7%	225.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 398**	**78**	**.8%**	**961**	**9.2%**	**1 039**	**10.0%**	**1 974**	**54.7%**	**(51.3%)**
Electricity	5 428	78	1.4%	96	1.8%	174	3.2%	211	109.6%	(54.6%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	27	-	(100.0%)
Waste Management	4 970	-	-	865	17.4%	865	17.4%	1 737	43.1%	(50.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**173 662**	**89 807**	**51.7%**	**89 104**	**51.3%**	**178 911**	**103.0%**	**77 605**	**92.7%**	**14.8%**
Ratepayers and other	**28 531**	**43 172**	**151.3%**	**52 898**	**185.4%**	**96 070**	**336.7%**	**31 304**	**153.9%**	**69.0%**
Government - operating	106 932	42 943	40.2%	33 720	31.5%	76 663	71.7%	31 912	75.6%	5.7%
Government - capital	30 355	1 250	4.1%	-	-	1 250	4.1%	12 279	71.1%	(100.0%)
Interest	7 843	2 443	31.1%	2 486	31.7%	4 928	62.8%	2 110	62.7%	17.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(139 103)**	**(86 534)**	**62.2%**	**(77 434)**	**55.7%**	**(163 968)**	**117.9%**	**(71 265)**	**118.7%**	**8.7%**
Suppliers and employees	(137 130)	(85 977)	62.7%	(77 434)	56.5%	(163 411)	119.2%	(71 265)	121.2%	8.7%
Finance charges	(1 639)	(557)	34.0%	-	-	(557)	34.0%	-	-	-
Transfers and grants	(334)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**34 559**	**3 273**	**9.5%**	**11 670**	**33.8%**	**14 943**	**43.2%**	**6 341**	**21.1%**	**84.0%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(56 480)**	**(7 711)**	**13.7%**	**(12 252)**	**21.7%**	**(19 962)**	**35.3%**	**(6 159)**	**21.8%**	**98.9%**
Capital assets	(56 480)	(7 711)	13.7%	(12 252)	21.7%	(19 962)	35.3%	(6 159)	21.8%	98.9%
Net Cash from/(used) Investing Activities	**(56 480)**	**(7 711)**	**13.7%**	**(12 252)**	**21.7%**	**(19 962)**	**35.3%**	**(6 159)**	**21.8%**	**98.9%**
Cash Flow from Financing Activities										
Receipts	**43**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	43	-	-	-	-	-	-	-	-	-
Payments	**(899)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(899)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(856)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(22 777)**	**(4 437)**	**19.5%**	**(582)**	**2.6%**	**(5 019)**	**22.0%**	**182**	**83.9%**	**(420.5%)**
Cash/cash equivalents at the year begin:	101 623	101 623	100.0%	97 186	95.6%	101 623	100.0%	485	.8%	19 955.0%
Cash/cash equivalents at the year end:	**78 846**	**97 186**	**123.3%**	**96 604**	**122.5%**	**96 604**	**122.5%**	**666**	**.7%**	**14 402.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 056	9.6%	1 034	9.4%	994	9.0%	7 917	72.0%	11 002	48.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	165	2.6%	129	2.0%	1 232	19.4%	4 823	76.0%	6 350	27.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	136	3.9%	114	3.3%	103	3.0%	3 095	89.8%	3 447	15.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	3.8%	7	3.8%	12	6.0%	165	86.4%	191	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	122	6.5%	222	11.9%	1 520	81.5%	1 864	8.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 364**	**6.0%**	**1 407**	**6.2%**	**2 563**	**11.2%**	**17 521**	**76.7%**	**22 854**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	295	7.0%	458	10.8%	596	14.1%	2 872	68.0%	4 220	18.5%	-	-	-	-
Commercial	533	8.2%	455	7.0%	477	7.4%	5 002	77.4%	6 466	28.3%	-	-	-	-
Households	536	4.4%	494	4.1%	1 490	12.2%	9 647	79.3%	12 168	53.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 364**	**6.0%**	**1 407**	**6.2%**	**2 563**	**11.2%**	**17 521**	**76.7%**	**22 854**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 221	100.0%	-	-	-	-	-	-	1 221	2.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	552	100.0%	-	-	-	-	-	-	552	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	504	100.0%	-	-	-	-	-	-	504	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 435	100.0%	-	-	-	-	-	-	16 435	33.3%
Auditor-General	188	100.0%	-	-	-	-	-	-	188	.4%
Other	30 500	100.0%	-	-	-	-	-	-	30 500	61.7%
Total	**49 400**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**49 400**	**100.0%**

Contact Details

Municipal Manager	Mr M M Yawa	051 603 1309
Financial Manager	Mr C R Venter	051 603 1319

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MALETSWAI (EC143)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**121 248**	**40 369**	**33.3%**	**26 894**	**22.2%**	**67 263**	**55.5%**	**29 854**	**55.6%**	**(9.9%)**
Property rates	13 675	11 399	83.4%	(48)	(.3%)	11 352	83.0%	(13)	96.9%	279.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	57 307	15 151	26.4%	13 699	23.9%	28 850	50.3%	12 263	47.5%	11.7%
Service charges - water revenue	-	-	-	-	-	-	-	3 981	110.7%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	594	47.8%	(100.0%)
Service charges - refuse revenue	3 591	1 264	35.2%	1 132	31.5%	2 396	66.7%	612	36.9%	85.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 709	485	28.4%	470	27.5%	955	55.9%	386	38.1%	21.8%
Interest earned - external investments	160	57	35.7%	28	17.7%	85	53.4%	27	23.0%	6.0%
Interest earned - outstanding debtors	3 307	137	4.1%	216	6.5%	353	10.7%	216	41.9%	.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	198	1	.3%	10	4.9%	10	5.2%	97	24.6%	(90.0%)
Licences and permits	2 551	675	26.5%	555	21.8%	1 231	48.2%	622	43.7%	(10.7%)
Agency services	1 530	753	49.2%	412	26.9%	1 166	76.2%	336	43.5%	22.7%
Transfers recognised - operational	29 942	9 313	31.1%	9 513	31.8%	18 825	62.9%	8 951	68.1%	6.3%
Other own revenue	7 213	1 073	14.9%	903	12.5%	1 976	27.4%	1 775	22.9%	(49.1%)
Gains on disposal of PPE	65	61	94.3%	3	4.9%	64	99.2%	6	28.4%	(44.9%)
Operating Expenditure	**120 533**	**23 724**	**19.7%**	**27 487**	**22.8%**	**51 211**	**42.5%**	**26 144**	**47.0%**	**5.1%**
Employee related costs	45 401	9 881	21.8%	9 753	21.5%	19 634	43.2%	10 895	42.8%	(10.5%)
Remuneration of councillors	3 443	716	20.8%	807	23.4%	1 523	44.2%	635	45.5%	27.0%
Debt impairment	325	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 468	-	-	-	-	-	-	-	-	-
Finance charges	614	191	31.0%	80	13.0%	270	44.0%	35	28.3%	127.2%
Bulk purchases	41 258	6 500	15.8%	9 148	22.2%	15 648	37.9%	8 288	62.5%	10.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	57	-	88	-	145	-	113	-	(22.6%)
Other expenditure	26 024	6 380	24.5%	7 612	29.3%	13 992	53.8%	6 177	38.8%	23.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**714**	**16 645**		**(593)**		**16 052**		**3 709**		
Transfers recognised - capital	17 876	2 168	12.1%	1 965	11.0%	4 133	23.1%	596	14.0%	229.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 590**	**18 813**		**1 372**		**20 185**		**4 305**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**18 590**	**18 813**		**1 372**		**20 185**		**4 305**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 590**	**18 813**		**1 372**		**20 185**		**4 305**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 590**	**18 813**		**1 372**		**20 185**		**4 305**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 951**	**2 185**	**12.2%**	**1 992**	**11.1%**	**4 177**	**23.3%**	**752**	**11.7%**	**164.8%**
National Government	17 876	1 446	8.1%	1 784	10.0%	3 230	18.1%	649	18.2%	175.0%
Provincial Government	-	704	-	197	-	901	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 876**	**2 150**	**12.0%**	**1 980**	**11.1%**	**4 131**	**23.1%**	**649**	**14.2%**	**205.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	75	35	46.3%	12	15.5%	46	61.8%	104	8.4%	(88.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 951**	**2 185**	**12.2%**	**1 992**	**11.1%**	**4 177**	**23.3%**	**752**	**11.7%**	**164.8%**
Governance and Administration	**200**	**33**	**16.7%**	**17**	**8.3%**	**50**	**25.0%**	**37**	**6.4%**	**(55.3%)**
Executive & Council	-	-	-	-	-	-	-	16	44.4%	(100.0%)
Budget & Treasury Office	200	33	16.3%	16	7.9%	48	24.2%	11	1.6%	44.5%
Corporate Services	-	1	-	1	-	1	-	10	100.7%	(92.0%)
Community and Public Safety	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**98**	**126.3%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	2	5.2%	(100.0%)
Sport And Recreation	40	-	-	-	-	-	-	83	171.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	12	14.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 800**	**1 448**	**10.5%**	**1 742**	**12.6%**	**3 190**	**23.1%**	**610**	**9.8%**	**185.7%**
Planning and Development	-	-	-	-	-	-	-	14	.6%	(100.0%)
Road Transport	13 800	1 448	10.5%	1 742	12.6%	3 190	23.1%	596	12.1%	192.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 911**	**704**	**18.0%**	**233**	**6.0%**	**937**	**24.0%**	**8**	**2.2%**	**2 833.0%**
Electricity	3 876	-	-	35	.9%	35	.9%	8	20.2%	334.9%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	35	704	2 010.6%	199	567.8%	902	2 578.4%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**139 058**	**28 611**	**20.6%**	**28 853**	**20.7%**	**57 463**	**41.3%**	**30 654**	**51.7%**	**(5.9%)**
Ratepayers and other	**87 774**	**16 946**	**19.3%**	**17 131**	**19.5%**	**34 076**	**38.8%**	**20 811**	**53.5%**	**(17.7%)**
Government - operating	29 942	9 313	31.1%	9 513	31.8%	18 825	62.9%	8 951	66.8%	6.3%
Government - capital	17 876	2 168	12.1%	1 965	11.0%	4 133	23.1%	649	14.8%	202.9%
Interest	3 466	184	5.3%	245	7.1%	429	12.4%	243	37.7%	.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(116 741)**	**(23 724)**	**20.3%**	**(27 487)**	**23.5%**	**(51 211)**	**43.9%**	**(26 144)**	**47.0%**	**5.1%**
Suppliers and employees	(116 126)	(23 477)	20.2%	(27 320)	23.5%	(50 796)	43.7%	(25 996)	46.8%	5.1%
Finance charges	(614)	(191)	31.0%	(80)	13.0%	(270)	44.0%	(35)	28.3%	127.2%
Transfers and grants	-	(57)	-	(88)	-	(145)	-	(113)	-	(22.6%)
Net Cash from/(used) Operating Activities	**22 318**	**4 887**	**21.9%**	**1 365**	**6.1%**	**6 252**	**28.0%**	**4 509**	**82.7%**	**(69.7%)**
Cash Flow from Investing Activities										
Receipts	**65**	**61**	**94.3%**	**43**	**66.4%**	**104**	**160.7%**	**181**	**436.4%**	**(76.2%)**
Proceeds on disposal of PPE	65	61	94.3%	6	9.9%	68	104.2%	6	28.4%	12.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	37	-	37	-	175	-	(79.1%)
Payments	**(17 951)**	**(2 463)**	**13.7%**	**(1 992)**	**11.1%**	**(4 455)**	**24.8%**	**(752)**	**13.6%**	**164.8%**
Capital assets	(17 951)	(2 463)	13.7%	(1 992)	11.1%	(4 455)	24.8%	(752)	13.6%	164.8%
Net Cash from/(used) Investing Activities	**(17 886)**	**(2 402)**	**13.4%**	**(1 949)**	**10.9%**	**(4 351)**	**24.3%**	**(571)**	**12.3%**	**241.1%**
Cash Flow from Financing Activities										
Receipts	**101**	**25**	**25.1%**	**47**	**46.3%**	**72**	**71.4%**	**42**	**1.6%**	**11.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	101	25	25.1%	47	46.3%	72	71.4%	42	(311.7%)	11.6%
Payments	**(963)**	**(216)**	**22.4%**	**(222)**	**23.0%**	**(438)**	**45.5%**	**(103)**	**30.3%**	**114.7%**
Repayment of borrowing	(963)	(216)	22.4%	(222)	23.0%	(438)	45.5%	(103)	30.3%	114.7%
Net Cash from/(used) Financing Activities	**(862)**	**(191)**	**22.1%**	**(175)**	**20.3%**	**(366)**	**42.4%**	**(62)**	**(7.9%)**	**184.6%**
Net Increase/(Decrease) in cash held	**3 570**	**2 294**	**64.3%**	**(759)**	**(21.3%)**	**1 535**	**43.0%**	**3 876**	**408.2%**	**(119.6%)**
Cash/cash equivalents at the year begin:	(6 663)	1 114	(16.7%)	3 408	(51.2%)	1 114	(16.7%)	9 588	-	(64.5%)
Cash/cash equivalents at the year end:	**(3 093)**	**3 408**	**(110.2%)**	**2 649**	**(85.7%)**	**2 649**	**(85.7%)**	**13 464**	**(400.2%)**	**(80.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	506	11.4%	454	10.2%	200	4.5%	3 290	73.9%	4 449	27.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	142	5.6%	107	4.2%	112	4.4%	2 176	85.8%	2 537	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	154	6.4%	150	6.3%	156	6.5%	1 943	80.8%	2 403	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	4.5%	15	2.5%	17	2.9%	534	90.1%	592	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	5	5.7%	7	8.7%	1	1.2%	69	84.5%	81	.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	627	10.1%	324	5.2%	298	4.8%	4 968	79.9%	6 217	38.2%	-	-	-	-
Total By Income Source	**1 460**	**9.0%**	**1 057**	**6.5%**	**784**	**4.8%**	**12 979**	**79.7%**	**16 280**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	118	15.8%	17	2.3%	15	1.9%	598	80.0%	747	4.6%	-	-	-	-
Commercial	207	7.3%	238	8.4%	119	4.2%	2 277	80.2%	2 841	17.5%	-	-	-	-
Households	548	8.4%	492	7.5%	369	5.6%	5 137	78.5%	6 546	40.2%	-	-	-	-
Other	588	9.6%	310	5.0%	281	4.6%	4 967	80.8%	6 146	37.8%	-	-	-	-
Total By Customer Group	**1 460**	**9.0%**	**1 057**	**6.5%**	**784**	**4.8%**	**12 979**	**79.7%**	**16 280**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 650	20.2%	3 801	21.0%	3 602	19.9%	7 053	39.0%	18 107	35.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	780	52.8%	697	47.2%	-	-	-	-	1 477	2.9%
Other	2 313	7.3%	5 720	18.1%	2 410	7.6%	21 115	66.9%	31 559	61.7%
Total	**6 743**	**13.2%**	**10 218**	**20.0%**	**6 012**	**11.8%**	**28 169**	**55.1%**	**51 143**	**100.0%**

Contact Details

Municipal Manager	M P Nonjola	051 633 2441
Financial Manager	T Maseko	051 633 2696

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GARIEP (EC144)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**97 816**	**25 028**	**25.6%**	**15 287**	**15.6%**	**40 315**	**41.2%**	**11 947**	**25.3%**	**28.0%**
Property rates	6 924	3 052	44.1%	1 601	23.1%	4 653	67.2%	(3 421)	(51.7%)	(146.8%)
Property rates - penalties and collection charges	1 071	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	40 992	2 396	5.8%	2 758	6.7%	5 154	12.6%	2 205	23.3%	25.1%
Service charges - water revenue	-	2 455	-	3 930	-	6 385	-	5 106	122.2%	(23.0%)
Service charges - sanitation revenue	-	1 142	-	1 030	-	2 172	-	1 226	26.7%	(16.0%)
Service charges - refuse revenue	5 281	1 127	21.3%	999	18.9%	2 126	40.3%	2 593	58.6%	(61.5%)
Service charges - other	-	29	-	-	-	29	-	-	-	-
Rental of facilities and equipment	357	51	14.2%	74	20.7%	125	34.9%	19	27.6%	290.0%
Interest earned - external investments	-	0	-	9	-	9	-	-	-	(100.0%)
Interest earned - outstanding debtors	4	2 145	50 782.2%	2 165	51 258.5%	4 310	102 040.7%	1 499	193.9%	44.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	105	11	10.3%	10	9.3%	21	19.7%	3	13.8%	234.6%
Licences and permits	659	303	45.9%	341	51.8%	644	97.7%	38	34.4%	789.2%
Agency services	4 000	306	7.6%	94	2.4%	400	10.0%	2 662	65.8%	(96.5%)
Transfers recognised - operational	34 912	11 845	33.9%	890	2.5%	12 735	36.5%	-	-	(100.0%)
Other own revenue	3 511	168	4.8%	1 386	39.5%	1 553	44.2%	17	165.4%	8 270.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**154 551**	**36 777**	**23.8%**	**20 672**	**13.4%**	**57 450**	**37.2%**	**14 116**	**23.8%**	**46.4%**
Employee related costs	39 046	7 492	19.2%	9 978	25.6%	17 470	44.7%	9 293	42.6%	7.4%
Remuneration of councillors	1 549	698	45.1%	669	43.2%	1 367	88.2%	749	51.2%	(10.7%)
Debt impairment	2 506	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 094	-	-	-	-	-	-	-	-	-
Finance charges	-	250	-	820	-	1 069	-	-	-	(100.0%)
Bulk purchases	34 808	20 448	58.7%	3 690	10.6%	24 139	69.3%	-	18.8%	(100.0%)
Other Materials	-	179	-	318	-	497	-	140	-	126.5%
Contracted services	-	4 618	-	2 197	-	6 815	-	756	-	190.7%
Transfers and grants	-	121	-	111	-	232	-	262	3.1%	(57.4%)
Other expenditure	68 547	2 869	4.2%	2 889	4.2%	5 757	8.4%	2 916	17.8%	(.9%)
Loss on disposal of PPE	-	104	-	-	-	104	-	-	-	-
Surplus/(Deficit)	**(56 734)**	**(11 749)**		**(5 385)**		**(17 134)**		**(2 169)**		
Transfers recognised - capital	19 383	3 811	19.7%	-	-	3 811	19.7%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(37 351)**	**(7 938)**		**(5 385)**		**(13 323)**		**(2 169)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(37 351)**	**(7 938)**		**(5 385)**		**(13 323)**		**(2 169)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37 351)**	**(7 938)**		**(5 385)**		**(13 323)**		**(2 169)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(37 351)**	**(7 938)**		**(5 385)**		**(13 323)**		**(2 169)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**18 300**	**4 409**	**24.1%**	**2 716**	**14.8%**	**7 125**	**38.9%**	**1 247**	**8.2%**	**117.8%**
National Government	18 300	4 409	24.1%	2 716	14.8%	7 125	38.9%	1 247	10.4%	117.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 300**	**4 409**	**24.1%**	**2 716**	**14.8%**	**7 125**	**38.9%**	**1 247**	**8.8%**	**117.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**18 300**	**4 409**	**24.1%**	**2 716**	**14.8%**	**7 125**	**38.9%**	**1 247**	**8.2%**	**117.8%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 600**	**1 798**	**32.1%**	**419**	**7.5%**	**2 217**	**39.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	5 600	1 798	32.1%	419	7.5%	2 217	39.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 700**	**2 477**	**25.5%**	**2 297**	**23.7%**	**4 774**	**49.2%**	**1 247**	**10.9%**	**84.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 700	2 477	25.5%	2 297	23.7%	4 774	49.2%	1 247	10.9%	84.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 000**	**134**	**4.5%**	**-**	**-**	**134**	**4.5%**	**-**	**-**	**-**
Electricity	3 000	134	4.5%	-	-	134	4.5%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**117 270**	**27 215**	**23.2%**	**32 663**	**27.9%**	**59 879**	**51.1%**	**34 813**	**53.8%**	**(6.2%)**
Ratepayers and other	**62 970**	**11 559**	**18.4%**	**20 165**	**32.0%**	**31 724**	**50.4%**	**24 530**	**63.9%**	**(17.8%)**
Government - operating	34 912	11 845	33.9%	8 345	23.9%	20 190	57.8%	4 261	39.1%	95.8%
Government - capital	19 383	3 811	19.7%	3 811	19.7%	7 622	39.3%	6 022	50.0%	(36.7%)
Interest	4	-	-	343	8 109.2%	343	8 109.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(154 551)**	**(22 694)**	**14.7%**	**(28 906)**	**18.7%**	**(51 600)**	**33.4%**	**(33 621)**	**40.9%**	**(14.0%)**
Suppliers and employees	(154 551)	(22 694)	14.7%	(28 906)	18.7%	(51 600)	33.4%	(33 621)	40.9%	(14.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(37 281)**	**4 521**	**(12.1%)**	**3 758**	**(10.1%)**	**8 279**	**(22.2%)**	**1 192**	**(1.8%)**	**215.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**19 383**	**(4 452)**	**(23.0%)**	**(3 001)**	**(15.5%)**	**(7 454)**	**(38.5%)**	**-**	**-**	**(100.0%)**
Capital assets	19 383	(4 452)	(23.0%)	(3 001)	(15.5%)	(7 454)	(38.5%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**19 383**	**(4 452)**	**(23.0%)**	**(3 001)**	**(15.5%)**	**(7 454)**	**(38.5%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**906**	**(200)**	**(22.1%)**	**(197)**	**(21.8%)**	**(398)**	**(43.9%)**	**(568)**	**93.2%**	**(65.3%)**
Repayment of borrowing	906	(200)	(22.1%)	(197)	(21.8%)	(398)	(43.9%)	(568)	93.2%	(65.3%)
Net Cash from/(used) Financing Activities	**906**	**(200)**	**(22.1%)**	**(197)**	**(21.8%)**	**(398)**	**(43.9%)**	**(568)**	**83.6%**	**(65.3%)**
Net Increase/(Decrease) in cash held	**(16 992)**	**(131)**	**.8%**	**559**	**(3.3%)**	**427**	**(2.5%)**	**624**	**(.1%)**	**(10.4%)**
Cash/cash equivalents at the year begin:	-	322	-	190	-	322	-	23	6.7%	724.9%
Cash/cash equivalents at the year end:	**(16 992)**	**190**	**(1.1%)**	**749**	**(4.4%)**	**749**	**(4.4%)**	**647**	**(1.6%)**	**15.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 446	8.1%	5 450	18.1%	5 478	18.1%	16 808	55.7%	30 182	37.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 363	7.7%	3 009	17.0%	3 021	17.1%	10 288	58.2%	17 681	21.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	495	7.6%	1 180	18.1%	1 113	17.1%	3 716	57.1%	6 504	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	623	7.9%	1 383	17.5%	1 389	17.6%	4 519	57.1%	7 914	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	915	7.6%	2 039	16.8%	2 055	17.0%	7 097	58.6%	12 107	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	441	7.0%	720	11.4%	1 284	20.3%	3 891	61.4%	6 336	7.8%	-	-	-	-
Total By Income Source	**6 282**	**7.8%**	**13 782**	**17.1%**	**14 340**	**17.8%**	**46 320**	**57.4%**	**80 724**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	185	5.6%	219	6.6%	632	19.1%	2 267	68.6%	3 303	4.1%	-	-	-	-
Commercial	593	9.0%	1 299	19.8%	1 272	19.4%	3 388	51.7%	6 552	8.1%	-	-	-	-
Households	5 505	7.8%	12 264	17.3%	12 437	17.5%	40 664	57.4%	70 869	87.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 282**	**7.8%**	**13 782**	**17.1%**	**14 340**	**17.8%**	**46 320**	**57.4%**	**80 724**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 577	5.6%	1 369	4.9%	337	1.2%	24 787	88.3%	28 071	53.9%
Bulk Water	-	-	-	-	-	-	117	100.0%	117	.2%
PAYE deductions	303	6.5%	310	6.6%	313	6.7%	3 772	80.3%	4 698	9.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	442	4.2%	441	4.2%	437	4.1%	9 292	87.6%	10 612	20.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	149	7.0%	251	11.9%	759	35.9%	958	45.3%	2 116	4.1%
Auditor-General	1 637	26.0%	27	.4%	517	8.2%	4 124	65.4%	6 305	12.1%
Other	-	-	-	-	-	-	198	100.0%	198	.4%
Total	**4 108**	**7.9%**	**2 399**	**4.6%**	**2 363**	**4.5%**	**43 248**	**83.0%**	**52 117**	**100.0%**

Contact Details

Municipal Manager	Thembinkosi Mawonga	051 653 0595
Financial Manager	L M Mosala	051 653 1777

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**275 802**	**125 494**	**45.5%**	**94 783**	**34.4%**	**220 277**	**79.9%**	**90 397**	**57.9%**	**4.9%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	5 625	26 596	472.8%	4 808	85.5%	31 404	558.3%	19 070	-	(74.8%)
Service charges - sanitation revenue	18 055	15 215	84.3%	2 008	11.1%	17 224	95.4%	6 584	-	(69.5%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 666	799	30.0%	857	32.1%	1 656	62.1%	493	130.2%	74.0%
Interest earned - outstanding debtors	1 533	984	64.2%	848	55.3%	1 832	119.5%	556	-	52.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	244 382	79 485	32.5%	74 257	30.4%	153 742	62.9%	60 145	47.0%	23.5%
Other own revenue	3 540	2 415	68.2%	12 005	339.1%	14 420	407.4%	3 550	311.1%	238.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**425 489**	**100 486**	**23.6%**	**119 837**	**28.2%**	**220 323**	**51.8%**	**104 187**	**49.4%**	**15.0%**
Employee related costs	123 802	31 682	25.6%	38 028	30.7%	69 710	56.3%	25 377	37.5%	49.9%
Remuneration of councillors	5 352	1 163	21.7%	1 208	22.6%	2 371	44.3%	1 097	41.9%	10.1%
Debt impairment	8 386	5 036	60.0%	950	11.3%	5 986	71.4%	15 431	-	(93.8%)
Depreciation and asset impairment	44 812	-	-	22 406	50.0%	22 406	50.0%	10 458	50.0%	114.3%
Finance charges	3 272	187	5.7%	1 362	41.6%	1 549	47.4%	-	24.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	47 013	2 821	6.0%	14 254	30.3%	17 076	36.3%	15 126	125.0%	(5.8%)
Transfers and grants	51 325	36 387	70.9%	11 988	23.4%	48 374	94.3%	5 391	43.9%	122.4%
Other expenditure	141 217	23 210	16.4%	29 641	21.0%	52 852	37.4%	31 307	40.0%	(5.3%)
Loss on disposal of PPE	311	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(149 688)**	**25 008**		**(25 054)**		**(46)**		**(13 790)**		
Transfers recognised - capital	185 294	41 992	22.7%	69 546	37.5%	111 538	60.2%	21 251	53.0%	227.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 606**	**67 000**		**44 492**		**111 492**		**7 461**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 606**	**67 000**		**44 492**		**111 492**		**7 461**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 606**	**67 000**		**44 492**		**111 492**		**7 461**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 606**	**67 000**		**44 492**		**111 492**		**7 461**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**106 519**	**15 688**	**14.7%**	**26 908**	**25.3%**	**42 596**	**40.0%**	**26 305**	**44.0%**	**2.3%**
National Government	79 999	15 601	19.5%	26 701	33.4%	42 301	52.9%	26 305	44.2%	1.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 999**	**15 601**	**19.5%**	**26 701**	**33.4%**	**42 301**	**52.9%**	**26 305**	**44.2%**	**1.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 643	87	1.5%	207	3.7%	294	5.2%	-	-	(100.0%)
Public contributions and donations	20 876	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**106 519**	**15 688**	**14.7%**	**26 908**	**25.3%**	**42 596**	**40.0%**	**26 305**	**44.0%**	**2.3%**
Governance and Administration	**773**	**87**	**11.3%**	**13**	**1.6%**	**100**	**12.9%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	6	2.2%	6	2.2%	-	-	(100.0%)
Corporate Services	523	87	16.7%	7	1.4%	94	18.0%	-	-	(100.0%)
Community and Public Safety	**100**	**-**	**-**	**169**	**168.6%**	**169**	**168.6%**	**1**	**-**	**11 476.6%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	100	-	-	169	168.6%	169	168.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	1	-	(100.0%)
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**105 646**	**15 601**	**14.8%**	**26 727**	**25.3%**	**42 328**	**40.1%**	**26 303**	**44.2%**	**1.6%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	80 479	7 186	8.9%	18 829	23.4%	26 014	32.3%	11 508	38.6%	63.6%
Waste Water Management	25 166	8 415	33.4%	7 898	31.4%	16 313	64.8%	14 795	55.7%	(46.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**419**	**260 020**	**62 023.3%**	**282 456**	**67 375.0%**	**542 476**	**129 398.3%**	**157 983**	**82.5%**	**78.8%**
Ratepayers and other	**4**	**1 831**	**43 465.2%**	**365**	**8 663.1%**	**2 196**	**52 128.3%**	**1 538**	**42.5%**	**(76.3%)**
Government - operating	239	134 623	56 439.2%	159 478	66 859.4%	294 102	123 298.6%	89 724	85.7%	77.7%
Government - capital	175	123 498	70 373.4%	122 258	69 667.0%	245 756	140 040.4%	66 670	79.5%	83.4%
Interest	1	68	6 806.4%	355	35 484.3%	423	42 290.7%	50	15.9%	604.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(247)**	**(250 536)**	**101 469.5%**	**(232 111)**	**94 007.2%**	**(482 648)**	**195 476.7%**	**(166 638)**	**150.1%**	**39.3%**
Suppliers and employees	(191)	(214 651)	112 355.8%	(137 571)	72 009.2%	(352 222)	184 365.0%	(142 258)	145.2%	(3.3%)
Finance charges	-	(373)	-	-	-	(373)	-	-	48.5%	-
Transfers and grants	(56)	(35 512)	63 571.1%	(94 541)	169 239.8%	(130 053)	232 811.0%	(24 380)	168.3%	287.8%
Net Cash from/(used) Operating Activities	**172**	**9 484**	**5 503.6%**	**50 345**	**29 215.6%**	**59 829**	**34 719.1%**	**(8 655)**	**(14.4%)**	**(681.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**38**	**-**	**66**	**-**	**104**	**-**	**36 505**	**-**	**(99.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	38	-	66	-	104	-	49	-	33.4%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	36 456	-	(100.0%)
Payments	**(172)**	**(28 875)**	**16 742.6%**	**(26 908)**	**15 602.4%**	**(55 783)**	**32 344.9%**	**(26 305)**	**44.0%**	**2.3%**
Capital assets	(172)	(28 875)	16 742.6%	(26 908)	15 602.4%	(55 783)	32 344.9%	(26 305)	44.0%	2.3%
Net Cash from/(used) Investing Activities	**(172)**	**(28 836)**	**16 720.4%**	**(26 842)**	**15 564.1%**	**(55 678)**	**32 284.5%**	**10 201**	**(21.0%)**	**(363.1%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(0)**	**(193)**	**57 003.5%**	**-**	**-**	**(193)**	**57 003.5%**	**-**	**51.1%**	**-**
Repayment of borrowing	(0)	(193)	57 003.5%	-	-	(193)	57 003.5%	-	51.1%	-
Net Cash from/(used) Financing Activities	**(0)**	**(193)**	**57 003.5%**	**-**	**-**	**(193)**	**57 003.5%**	**-**	**51.1%**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**(19 546)**	**4 080 525.1%**	**23 503**	**(4 906 623.4%)**	**3 957**	**(826 098.3%)**	**1 546**	**(2 325.6%)**	**1 420.4%**
Cash/cash equivalents at the year begin:	1	23 846	1 987 156.4%	4 300	358 346.8%	23 846	1 987 156.4%	11 562	9.0%	(62.8%)
Cash/cash equivalents at the year end:	**1**	**4 300**	**596 416.4%**	**27 803**	**3 856 156.4%**	**27 803**	**3 856 156.4%**	**13 108**	**61.8%**	**112.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 075	18.2%	2 061	12.2%	1 218	7.2%	10 525	62.4%	16 878	68.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	761	9.7%	585	7.5%	356	4.5%	6 132	78.3%	7 834	31.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3 836**	**15.5%**	**2 646**	**10.7%**	**1 573**	**6.4%**	**16 656**	**67.4%**	**24 712**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	70	45.1%	16	10.2%	33	21.6%	36	23.1%	155	.6%	-	-	-	-
Commercial	138	23.9%	61	10.6%	51	8.9%	326	56.6%	576	2.3%	-	-	-	-
Households	3 439	14.7%	2 481	10.6%	1 381	5.9%	16 111	68.8%	23 413	94.7%	-	-	-	-
Other	190	33.3%	88	15.4%	108	19.0%	183	32.2%	569	2.3%	-	-	-	-
Total By Customer Group	**3 836**	**15.5%**	**2 646**	**10.7%**	**1 573**	**6.4%**	**16 656**	**67.4%**	**24 712**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 476	42.4%	331	5.7%	2	-	3 035	51.9%	5 844	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	16.3%	27	83.7%	-	-	-	-	33	.6%
Total	**2 481**	**42.2%**	**359**	**6.1%**	**2**	**-**	**3 035**	**51.6%**	**5 876**	**100.0%**

Contact Details

Municipal Manager	Mr Z A Williams	045 979 3006
Financial Manager	Mr Jonathan Jackson	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**132 324**	**58 552**	**44.2%**	**49 407**	**37.3%**	**107 960**	**81.6%**	**45 205**	**118.0%**	**9.3%**
Property rates	6 616	1 100	16.6%	1 769	26.7%	2 870	43.4%	7 112	88.9%	(75.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	96	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	989	4	.4%	8	.8%	12	1.2%	191	-	(95.8%)
Rental of facilities and equipment	19	75	395.3%	72	380.3%	147	775.7%	3	4.2%	2 714.2%
Interest earned - external investments	2 877	719	25.0%	623	21.6%	1 342	46.6%	723	95.1%	(13.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	743	104	14.0%	110	14.8%	214	28.8%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	2 178	601	27.6%	657	30.2%	1 258	57.7%	394	-	66.9%
Transfers recognised - operational	111 465	54 858	49.2%	42 228	37.9%	97 086	87.1%	36 421	155.8%	15.9%
Other own revenue	7 436	1 091	14.7%	3 940	53.0%	5 032	67.7%	266	4.5%	1 378.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	**132 821**	**35 551**	**26.8%**	**31 553**	**23.8%**	**67 104**	**50.5%**	**33 077**	**44.0%**	**(4.6%)**
Employee related costs	57 467	16 370	28.5%	15 736	27.4%	32 106	55.9%	13 940	33.1%	12.9%
Remuneration of councillors	-	3 634	-	3 549	-	7 183	-	2 237	46.1%	58.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	75 354	15 547	20.6%	12 267	16.3%	27 814	36.9%	16 899	60.6%	(27.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(497)**	**23 002**		**17 854**		**40 856**		**12 129**		
Transfers recognised - capital	-	20 907	-	34 471	-	55 378	-	12 028	152.4%	186.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(497)**	**43 909**		**52 325**		**96 234**		**24 157**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(497)**	**43 909**		**52 325**		**96 234**		**24 157**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(497)**	**43 909**		**52 325**		**96 234**		**24 157**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(497)**	**43 909**		**52 325**		**96 234**		**24 157**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**8 678**	**12 121**	**139.7%**	**9 255**	**106.6%**	**21 376**	**246.3%**	**28 922**	**47.6%**	**(68.0%)**
National Government	-	3 133	-	5 149	-	8 282	-	27 071	188.4%	(81.0%)
Provincial Government	7 252	7 878	108.6%	4 106	56.6%	11 984	165.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**7 252**	**11 012**	**151.8%**	**9 255**	**127.6%**	**20 267**	**279.5%**	**27 071**	**53.4%**	**(65.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	1 426	1 109	77.8%	-	-	1 109	77.8%	1 851	-	(100.0%)
Capital Expenditure Standard Classification	**8 678**	**12 121**	**139.7%**	**9 255**	**106.6%**	**21 376**	**246.3%**	**28 922**	**47.6%**	**(68.0%)**
Governance and Administration	**150**	**408**	**272.5%**	**2 026**	**1 352.1%**	**2 435**	**1 624.6%**	**394**	**31.0%**	**413.7%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	150	408	272.5%	2 026	1 352.1%	2 435	1 624.6%	394	51.6%	413.7%
Community and Public Safety	**-**	**577**	**-**	**1 224**	**-**	**1 801**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	-	577	-	1 224	-	1 801	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**888**	**1 313**	**147.8%**	**491**	**55.3%**	**1 804**	**203.1%**	**17 273**	**34.1%**	**(97.2%)**
Planning and Development	888	1 313	147.8%	491	55.3%	1 804	203.1%	4 164	52.0%	(88.2%)
Road Transport	-	-	-	-	-	-	-	13 109	31.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 640**	**9 822**	**128.6%**	**5 514**	**72.2%**	**15 336**	**200.7%**	**11 255**	**-**	**(51.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 640	-	-	-	-	-	-	-	-	-
Waste Management	-	9 822	-	5 514	-	15 336	-	11 255	-	(51.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**215 234**	**80 314**	**37.3%**	**83 881**	**39.0%**	**164 194**	**76.3%**	**50 690**	**81.1%**	**65.5%**
Ratepayers and other	**50 003**	**2 940**	**5.9%**	**6 559**	**13.1%**	**9 498**	**19.0%**	**1 516**	**11.2%**	**332.8%**
Government - operating	116 174	55 748	48.0%	42 228	36.3%	97 976	84.3%	35 853	73.2%	17.8%
Government - capital	48 263	20 907	43.3%	34 471	71.4%	55 378	114.7%	12 596	-	173.7%
Interest	794	719	90.5%	623	78.4%	1 342	168.9%	725	181.9%	(14.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(117 839)**	**(41 365)**	**35.1%**	**(33 206)**	**28.2%**	**(74 571)**	**63.3%**	**(23 754)**	**41.3%**	**39.8%**
Suppliers and employees	(117 839)	(41 365)	35.1%	(33 206)	28.2%	(74 571)	63.3%	(23 754)	41.3%	39.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**97 395**	**38 949**	**40.0%**	**50 675**	**52.0%**	**89 623**	**92.0%**	**26 936**	**222.5%**	**88.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(97 395)**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 420)**	**-**	**(100.0%)**
Capital assets	(97 395)	-	-	-	-	-	-	(9 420)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(97 395)**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 420)**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**38 949**	**############**	**50 675**	**############**	**89 623**	**############**	**17 516**	**168.6%**	**189.3%**
Cash/cash equivalents at the year begin:	-	-	-	38 949	-	-	-	82 923	-	(53.0%)
Cash/cash equivalents at the year end:	**(0)**	**38 949**	**(54 095 226.4%)**	**89 623**	**(124 476 873.6%)**	**89 623**	**(124 476 873.6%)**	**100 439**	**295.1%**	**(10.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	208	.5%	90	.2%	104	.2%	45 032	99.1%	45 434	100.0%	-	-	-	-
Total By Income Source	**208**	**.5%**	**90**	**.2%**	**104**	**.2%**	**45 032**	**99.1%**	**45 434**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11	.2%	5	.1%	5	.1%	6 922	99.7%	6 943	15.3%	-	-	-	-
Commercial	71	.3%	20	.1%	35	.1%	23 109	99.5%	23 234	51.1%	-	-	-	-
Households	126	.8%	65	.4%	64	.4%	15 002	98.3%	15 257	33.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**208**	**.5%**	**90**	**.2%**	**104**	**.2%**	**45 032**	**99.1%**	**45 434**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Mluleki Fihlani	039 252 0644
Financial Manager	Mr T L Madikizela	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**91 077**	**41 120**	**45.1%**	**28 901**	**31.7%**	**70 021**	**76.9%**	**27 605**	**78.9%**	**4.7%**
Property rates	4 911	-	-	-	-	-	-	2 361	57.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	93	-	180	-	273	-	4	.7%	4 510.4%
Service charges - other	477	2	.4%	2	.4%	4	.8%	37	-	(94.7%)
Rental of facilities and equipment	87	(17)	(19.4%)	(218)	(249.8%)	(235)	(269.2%)	3	1.0%	(7 563.9%)
Interest earned - external investments	-	0	-	0	-	1	-	0	-	85.5%
Interest earned - outstanding debtors	477	67	14.1%	71	14.9%	138	28.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	43	3	8.0%	3	6.1%	6	14.1%	16	61.8%	(83.6%)
Licences and permits	30	-	-	15	49.5%	15	49.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 580	40 942	50.2%	28 766	35.3%	69 708	85.4%	24 772	79.5%	16.1%
Other own revenue	3 472	29	.8%	83	2.4%	111	3.2%	412	360.4%	(79.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**160 061**	**14 639**	**9.1%**	**26 370**	**16.5%**	**41 009**	**25.6%**	**48 423**	**64.4%**	**(45.5%)**
Employee related costs	35 759	8 665	24.2%	12 208	34.1%	20 873	58.4%	8 081	57.9%	51.1%
Remuneration of councillors	10 326	-	-	-	-	-	-	1 508	43.6%	(100.0%)
Debt impairment	30 595	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 023	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 042	-	-	-	-	-	-	-	-	-
Contracted services	3 161	701	22.2%	5 117	161.8%	5 818	184.0%	-	-	(100.0%)
Transfers and grants	28 366	-	-	-	-	-	-	30 543	1 298.3%	(100.0%)
Other expenditure	28 734	5 272	18.3%	9 045	31.5%	14 318	49.8%	8 290	49.8%	9.1%
Loss on disposal of PPE	12 056	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(68 984)**	**26 481**		**2 531**		**29 012**		**(20 818)**		
Transfers recognised - capital	28 366	10 718	37.8%	9 566	33.7%	20 284	71.5%	9 050	74.0%	5.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(40 618)**	**37 199**		**12 097**		**49 296**		**(11 768)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(40 618)**	**37 199**		**12 097**		**49 296**		**(11 768)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(40 618)**	**37 199**		**12 097**		**49 296**		**(11 768)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(40 618)**	**37 199**		**12 097**		**49 296**		**(11 768)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**2 286**	**-**	**1 478**	**-**	**3 764**	**-**	**-**	**-**	**(100.0%)**
National Government	-	2 286	-	1 478	-	3 764	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**2 286**	**-**	**1 478**	**-**	**3 764**	**-**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**2 286**	**-**	**1 478**	**-**	**3 764**	**-**	**-**	**-**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**2 286**	**-**	**1 478**	**-**	**3 764**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	2 286	-	1 478	-	3 764	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**104 114**	**52 034**	**50.0%**	**40 127**	**38.5%**	**92 161**	**88.5%**	**36 655**	**81.1%**	**9.5%**
Ratepayers and other	**6 900**	**365**	**5.3%**	**1 795**	**26.0%**	**2 160**	**31.3%**	**2 833**	**210.7%**	**(36.6%)**
Government - operating	72 644	40 951	56.4%	28 766	39.6%	69 717	96.0%	33 822	106.9%	(14.9%)
Government - capital	24 569	10 718	43.6%	9 566	38.9%	20 284	82.6%	-	-	(100.0%)
Interest	1	0	73.1%	0	17.6%	1	90.7%	0	-	264.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(96 157)**	**(16 072)**	**16.7%**	**(28 449)**	**29.6%**	**(44 521)**	**46.3%**	**(51 600)**	**130.5%**	**(44.9%)**
Suppliers and employees	(96 157)	(16 072)	16.7%	(28 449)	29.6%	(44 521)	46.3%	(49 505)	170.8%	(42.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(2 095)	28.8%	(100.0%)
Net Cash from/(used) Operating Activities	**7 957**	**35 963**	**452.0%**	**11 677**	**146.8%**	**47 640**	**598.8%**	**(14 946)**	**(54.0%)**	**(178.1%)**
Cash Flow from Investing Activities										
Receipts	**(5 009)**	**(18 234)**	**364.0%**	**11 746**	**(234.5%)**	**(6 488)**	**129.5%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	268	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 023	(180)	(5.9%)	926	30.6%	746	24.7%	-	-	(100.0%)
Decrease (increase) in non-current investments	(8 301)	(18 054)	217.5%	10 820	(130.4%)	(7 234)	87.1%	-	-	(100.0%)
Payments	**(870)**	**(6 278)**	**721.9%**	**(4 872)**	**560.2%**	**(11 149)**	**1 282.1%**	**(842)**	**3.4%**	**478.8%**
Capital assets	(870)	(6 278)	721.9%	(4 872)	560.2%	(11 149)	1 282.1%	(842)	3.4%	478.8%
Net Cash from/(used) Investing Activities	**(5 879)**	**(24 512)**	**416.9%**	**6 875**	**(116.9%)**	**(17 637)**	**300.0%**	**(842)**	**3.4%**	**(916.8%)**
Cash Flow from Financing Activities										
Receipts	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 085**	**11 451**	**549.3%**	**18 552**	**889.9%**	**30 003**	**1 439.2%**	**(15 787)**	**(1 313.8%)**	**(217.5%)**
Cash/cash equivalents at the year begin:	875	2 960	338.2%	14 411	1 646.5%	2 960	338.2%	817	-	1 663.0%
Cash/cash equivalents at the year end:	**2 960**	**14 411**	**486.9%**	**32 964**	**1 113.6%**	**32 964**	**1 113.6%**	**(14 970)**	**(583.5%)**	**(320.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(263)	5.0%	(197)	3.8%	(354)	6.8%	(4 409)	84.4%	(5 223)	761.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	323	6.8%	(294)	(6.2%)	(330)	(6.9%)	5 055	106.3%	4 754	(693.4%)
Auditor-General	-	-	515	(236.7%)	(732)	336.7%	-	-	(217)	31.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**61**	**(8.8%)**	**24**	**(3.5%)**	**(1 416)**	**206.5%**	**646**	**(94.2%)**	**(686)**	**100.0%**

Contact Details

Municipal Manager	Mr F Guleni (Acting)	047 564 1208
Financial Manager	Mr C Mbilini (acting)	047 564 1158

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**173 096**	**63 935**	**36.9%**	**52 392**	**30.3%**	**116 327**	**67.2%**	**63 111**	**81.9%**	**(17.0%)**
Property rates	2 619	165	6.3%	-	-	165	6.3%	-	.6%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	59	-	59	-	14	20.2%	319.3%
Service charges - other	200	18	8.9%	-	-	18	8.9%	-	-	-
Rental of facilities and equipment	165	37	22.6%	26	15.7%	63	38.3%	21	-	23.6%
Interest earned - external investments	3 000	930	31.0%	864	28.8%	1 795	59.8%	594	39.6%	45.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	58	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	350	20	5.6%	19	5.4%	39	11.1%	101	21.6%	(81.2%)
Licences and permits	2 500	456	18.2%	556	22.3%	1 012	40.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	146 287	59 838	40.9%	48 092	32.9%	107 929	73.8%	62 214	89.1%	(22.7%)
Other own revenue	17 975	2 466	13.7%	2 776	15.4%	5 242	29.2%	109	21.4%	2 444.5%
Gains on disposal of PPE	-	4	-	-	-	4	-	-	-	-
Operating Expenditure	**208 430**	**33 534**	**16.1%**	**35 181**	**16.9%**	**68 715**	**33.0%**	**38 831**	**50.6%**	**(9.4%)**
Employee related costs	75 821	16 541	21.8%	19 175	25.3%	35 716	47.1%	15 129	55.0%	26.7%
Remuneration of councillors	15 144	3 870	25.6%	4 109	27.1%	7 979	52.7%	3 443	29.7%	19.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	44 741	1 753	3.9%	3 405	7.6%	5 158	11.5%	2 993	-	13.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	13 660	587	4.3%	-	-	587	4.3%	-	12.3%	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4 000	-	-	-	-	-	-	-	-	-
Other expenditure	55 063	10 783	19.6%	8 493	15.4%	19 276	35.0%	17 266	55.9%	(50.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(35 333)**	**30 400**		**17 211**		**47 611**		**24 280**		
Transfers recognised - capital	68 566	35 135	51.2%	-	-	35 135	51.2%	-	42.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 233**	**65 535**		**17 211**		**82 746**		**24 280**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33 233**	**65 535**		**17 211**		**82 746**		**24 280**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 233**	**65 535**		**17 211**		**82 746**		**24 280**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 233**	**65 535**		**17 211**		**82 746**		**24 280**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**78 898**	**12 894**	**16.3%**	**7 491**	**9.5%**	**20 385**	**25.8%**	**6 925**	**23.2%**	**8.2%**
National Government	78 898	12 894	16.3%	5 536	7.0%	18 431	23.4%	5 416	22.8%	2.2%
Provincial Government	-	-	-	103	-	103	-	1 509	95.3%	(93.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	1 851	-	1 851	-	-	-	(100.0%)
Transfers recognised - capital	**78 898**	**12 894**	**16.3%**	**7 491**	**9.5%**	**20 385**	**25.8%**	**6 925**	**23.2%**	**8.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**78 898**	**12 894**	**16.3%**	**7 491**	**9.5%**	**20 385**	**25.8%**	**6 925**	**23.2%**	**8.2%**
Governance and Administration	**4 450**	**200**	**4.5%**	**103**	**2.3%**	**304**	**6.8%**	**107**	**12.4%**	**(3.5%)**
Executive & Council	2 100	-	-	-	-	-	-	16	3.2%	(100.0%)
Budget & Treasury Office	1 200	-	-	-	-	-	-	-	42.7%	-
Corporate Services	1 150	200	17.4%	103	9.0%	304	26.4%	91	3.7%	13.6%
Community and Public Safety	**1 810**	**956**	**52.8%**	**50**	**2.8%**	**1 007**	**55.6%**	**39**	**13.9%**	**28.0%**
Community & Social Services	1 810	250	13.8%	50	2.8%	301	16.6%	28	45.2%	81.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	706	-	-	-	706	-	12	.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**70 738**	**11 606**	**16.4%**	**7 337**	**10.4%**	**18 943**	**26.8%**	**6 779**	**25.4%**	**8.2%**
Planning and Development	100	-	-	-	-	-	-	-	151.1%	-
Road Transport	70 638	11 606	16.4%	7 337	10.4%	18 943	26.8%	6 779	22.7%	8.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 900**	**132**	**6.9%**	**-**	**-**	**132**	**6.9%**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 900	132	6.9%	-	-	132	6.9%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**241 662**	**99 070**	**41.0%**	**63 253**	**26.2%**	**162 323**	**67.2%**	**63 530**	**78.0%**	**(.4%)**
Ratepayers and other	**23 809**	**3 166**	**13.3%**	**14 504**	**60.9%**	**17 671**	**74.2%**	**959**	**48.1%**	**1 412.9%**
Government - operating	146 287	59 838	40.9%	48 092	32.9%	107 929	73.8%	62 214	97.7%	(22.7%)
Government - capital	68 566	35 135	51.2%	-	-	35 135	51.2%	-	37.2%	-
Interest	3 000	930	31.0%	657	21.9%	1 588	52.9%	358	25.5%	83.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(160 188)**	**(33 583)**	**21.0%**	**(28 023)**	**17.5%**	**(61 606)**	**38.5%**	**(35 667)**	**54.5%**	**(21.4%)**
Suppliers and employees	(160 083)	(33 583)	21.0%	(28 023)	17.5%	(61 606)	38.5%	(35 667)	54.5%	(21.4%)
Finance charges	(105)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 474**	**65 487**	**80.4%**	**35 230**	**43.2%**	**100 717**	**123.6%**	**27 864**	**137.2%**	**26.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**(154)**	**-**	**(154)**	**-**	**(286)**	**-**	**(46.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	(154)	-	(154)	-	(286)	-	(46.2%)
Payments	**(78 898)**	**(14 696)**	**18.6%**	**(4 356)**	**5.5%**	**(19 052)**	**24.1%**	**(7 876)**	**19.5%**	**(44.7%)**
Capital assets	(78 898)	(14 696)	18.6%	(4 356)	5.5%	(19 052)	24.1%	(7 876)	19.5%	(44.7%)
Net Cash from/(used) Investing Activities	**(78 898)**	**(14 696)**	**18.6%**	**(4 510)**	**5.7%**	**(19 206)**	**24.3%**	**(8 162)**	**20.0%**	**(44.7%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(306)**	**-**	**(306)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	(306)	-	(306)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(306)**	**-**	**(306)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 576**	**50 791**	**1 971.8%**	**30 414**	**1 180.8%**	**81 205**	**3 152.6%**	**19 701**	**(672.8%)**	**54.4%**
Cash/cash equivalents at the year begin:	12 002	13 681	114.0%	64 472	537.2%	13 681	114.0%	48 562	-	32.8%
Cash/cash equivalents at the year end:	**14 578**	**64 472**	**442.3%**	**94 886**	**650.9%**	**94 886**	**650.9%**	**68 264**	**(780.2%)**	**39.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 598	26.8%	138	1.0%	137	1.0%	9 577	71.2%	13 449	96.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	11.7%	12	2.6%	12	2.4%	401	83.3%	481	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3 654**	**26.2%**	**150**	**1.1%**	**149**	**1.1%**	**9 978**	**71.6%**	**13 930**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 003	61.3%	8	.2%	7	.2%	1 881	38.4%	4 900	35.2%	-	-	-	-
Commercial	244	11.2%	40	1.9%	40	1.8%	1 862	85.2%	2 186	15.7%	-	-	-	-
Households	407	5.9%	102	1.5%	101	1.5%	6 235	91.1%	6 845	49.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 654**	**26.2%**	**150**	**1.1%**	**149**	**1.1%**	**9 978**	**71.6%**	**13 930**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	(393)	1.8%	(158)	.7%	(20 739)	97.4%	(21 289)	100.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 579	9 972.3%	(617)	(1 342.8%)	(2 218)	(4 829.7%)	(1 699)	(3 699.8%)	46	(.2%)
Auditor-General	-	-	23	-	(23)	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 579**	**(21.6%)**	**(987)**	**4.6%**	**(2 398)**	**11.3%**	**(22 438)**	**105.6%**	**(21 243)**	**100.0%**

Contact Details

Municipal Manager	Godfrey Mandlenkosi Zide	047 555 0161
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**158 563**	**58 186**	**36.7%**	**36 905**	**23.3%**	**95 091**	**60.0%**	**2 134**	**3.6%**	**1 629.5%**
Property rates	7 967	9 970	125.1%	-	-	9 970	125.1%	-	7.5%	-
Property rates - penalties and collection charges	-	81	-	81	-	161	-	79	-	2.3%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	173	143	82.6%	142	82.5%	285	165.1%	141	52.1%	.9%
Service charges - other	-	41	-	42	-	84	-	-	-	(100.0%)
Rental of facilities and equipment	71	24	34.1%	23	32.6%	47	66.7%	14	73.8%	63.1%
Interest earned - external investments	1 085	548	50.5%	404	37.3%	952	87.8%	394	100.8%	2.7%
Interest earned - outstanding debtors	-	64	-	62	-	126	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	79	191	240.9%	102	129.5%	293	370.5%	26	45.0%	301.4%
Licences and permits	1 104	367	33.3%	165	15.0%	533	48.3%	174	25.0%	(4.9%)
Agency services	547	195	35.7%	207	37.7%	402	73.4%	172	64.6%	19.9%
Transfers recognised - operational	134 838	46 519	34.5%	35 333	26.2%	81 852	60.7%	605	.8%	5 736.6%
Other own revenue	12 699	43	.3%	342	2.7%	385	3.0%	529	108.3%	(35.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**181 750**	**30 923**	**17.0%**	**36 324**	**20.0%**	**67 247**	**37.0%**	**29 553**	**47.3%**	**22.9%**
Employee related costs	73 679	12 415	16.9%	13 556	18.4%	25 971	35.2%	13 425	47.3%	1.0%
Remuneration of councillors	-	3 286	-	3 272	-	6 558	-	973	23.5%	236.1%
Debt impairment	16 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 630	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	6 011	31.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	79 441	15 222	19.2%	19 496	24.5%	34 718	43.7%	9 143	77.3%	113.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 187)**	**27 263**		**581**		**27 844**		**(27 419)**		
Transfers recognised - capital	37 221	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 034**	**27 263**		**581**		**27 844**		**(27 419)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 034**	**27 263**		**581**		**27 844**		**(27 419)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 034**	**27 263**		**581**		**27 844**		**(27 419)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 034**	**27 263**		**581**		**27 844**		**(27 419)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**68 046**	**4 768**	**7.0%**	**7 258**	**10.7%**	**12 027**	**17.7%**	**3 740**	**23.3%**	**94.1%**
National Government	-	4 744	-	7 258	-	12 002	-	3 740	23.4%	94.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**4 744**	**-**	**7 258**	**-**	**12 002**	**-**	**3 740**	**23.4%**	**94.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	24	-	-	-	24	-	-	-	-
Public contributions and donations	68 046	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**68 046**	**4 768**	**7.0%**	**7 258**	**10.7%**	**12 027**	**17.7%**	**3 740**	**23.3%**	**94.1%**
Governance and Administration	**915**	**310**	**33.9%**	**812**	**88.7%**	**1 122**	**122.6%**	**-**	**11.6%**	**(100.0%)**
Executive & Council	-	-	-	395	-	395	-	-	-	(100.0%)
Budget & Treasury Office	100	-	-	194	194.4%	194	194.4%	-	-	(100.0%)
Corporate Services	815	310	38.0%	222	27.3%	533	65.3%	-	60.0%	(100.0%)
Community and Public Safety	**1 095**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**80.4%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 095	-	-	-	-	-	-	-	80.4%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**63 736**	**4 458**	**7.0%**	**6 077**	**9.5%**	**10 535**	**16.5%**	**3 740**	**22.3%**	**62.5%**
Planning and Development	4 738	199	4.2%	5	.1%	204	4.3%	-	-	(100.0%)
Road Transport	58 998	4 259	7.2%	6 072	10.3%	10 331	17.5%	3 740	23.9%	62.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 300**	**-**	**-**	**370**	**16.1%**	**370**	**16.1%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 300	-	-	370	16.1%	370	16.1%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**195 784**	**71 282**	**36.4%**	**43 129**	**22.0%**	**114 411**	**58.4%**	**24 463**	**65.6%**	**76.3%**
Ratepayers and other	**22 640**	**4 267**	**18.8%**	**1 895**	**8.4%**	**6 162**	**27.2%**	**3 031**	**173.2%**	**(37.5%)**
Government - operating	134 838	54 059	40.1%	40 853	30.3%	94 913	70.4%	5 188	51.3%	687.5%
Government - capital	37 221	12 407	33.3%	-	-	12 407	33.3%	15 851	80.1%	(100.0%)
Interest	1 085	548	50.5%	381	35.1%	929	85.6%	393	107.6%	(3.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(153 120)**	**(65 444)**	**42.7%**	**(21 966)**	**14.3%**	**(87 410)**	**57.1%**	**(18 912)**	**77.1%**	**16.1%**
Suppliers and employees	(153 120)	(65 444)	42.7%	(21 966)	14.3%	(87 410)	57.1%	(18 912)	77.1%	16.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 664**	**5 838**	**13.7%**	**21 164**	**49.6%**	**27 001**	**63.3%**	**5 550**	**31.0%**	**281.3%**
Cash Flow from Investing Activities										
Receipts	**25 000**	**(548)**	**(2.2%)**	**(381)**	**(1.5%)**	**(930)**	**(3.7%)**	**29 070**	**761.2%**	**(101.3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	25 000	(548)	(2.2%)	(381)	(1.5%)	(930)	(3.7%)	29 070	761.2%	(101.3%)
Payments	**(68 046)**	**(6 353)**	**9.3%**	**(8 508)**	**12.5%**	**(14 861)**	**21.8%**	**(24)**	**12.4%**	**34 940.4%**
Capital assets	(68 046)	(6 353)	9.3%	(8 508)	12.5%	(14 861)	21.8%	(24)	12.4%	34 940.4%
Net Cash from/(used) Investing Activities	**(43 046)**	**(6 902)**	**16.0%**	**(8 890)**	**20.7%**	**(15 791)**	**36.7%**	**29 046**	**(61.7%)**	**(130.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(382)**	**(1 064)**	**278.4%**	**12 274**	**(3 211.3%)**	**11 210**	**(2 932.9%)**	**34 596**	**873.6%**	**(64.5%)**
Cash/cash equivalents at the year begin:	4 228	1 366	32.3%	302	7.1%	1 366	32.3%	3 141	-	(90.4%)
Cash/cash equivalents at the year end:	**3 846**	**302**	**7.9%**	**12 576**	**327.0%**	**12 576**	**327.0%**	**37 737**	**892.6%**	**(66.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(450)	(2.7%)	123	.7%	290	1.7%	16 860	100.2%	16 823	65.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12	.3%	58	1.6%	57	1.6%	3 531	96.5%	3 659	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(93)	(1.8%)	21	.4%	21	.4%	5 306	101.0%	5 255	20.4%	-	-	-	-
Total By Income Source	**(531)**	**(2.1%)**	**202**	**.8%**	**368**	**1.4%**	**25 697**	**99.8%**	**25 737**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(606)	(9.8%)	5	.1%	174	2.8%	6 628	106.9%	6 200	24.1%	-	-	-	-
Commercial	58	.8%	82	1.2%	81	1.1%	6 869	96.9%	7 090	27.5%	-	-	-	-
Households	18	.1%	115	.9%	113	.9%	12 200	98.0%	12 446	48.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(531)**	**(2.1%)**	**202**	**.8%**	**368**	**1.4%**	**25 697**	**99.8%**	**25 737**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(377)	1.0%	(130)	.3%	(954)	2.5%	(37 006)	96.2%	(38 467)	94.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 685)	68.8%	276	(11.3%)	(676)	27.6%	(363)	14.8%	(2 448)	6.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(2 062)**	**5.0%**	**146**	**(.4%)**	**(1 630)**	**4.0%**	**(37 369)**	**91.3%**	**(40 915)**	**100.0%**

Contact Details

Municipal Manager	Mr Thando Mase	047 553 7025
Financial Manager	Nkosazana Ponco	047 553 0576

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**725 772**	**258 111**	**35.6%**	**129 759**	**17.9%**	**387 870**	**53.4%**	**103 761**	**52.1%**	**25.1%**
Property rates	146 761	154 586	105.3%	(626)	(.4%)	153 960	104.9%	(167)	100.9%	275.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	240 747	59 101	24.5%	42 666	17.7%	101 767	42.3%	47 153	48.5%	(9.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	21 041	21 528	102.3%	244	1.2%	21 772	103.5%	51	-	376.1%
Service charges - other	3 468	2	-	7	.2%	9	.3%	24	10.7%	(69.3%)
Rental of facilities and equipment	15 418	3 730	24.2%	2 374	15.4%	6 104	39.6%	2 279	40.9%	4.2%
Interest earned - external investments	9 381	1 217	13.0%	1 429	15.2%	2 645	28.2%	2 260	101.5%	(36.8%)
Interest earned - outstanding debtors	23 655	4 978	21.0%	4 159	17.6%	9 136	38.6%	2 837	34.5%	46.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 601	424	11.8%	231	6.4%	655	18.2%	399	29.5%	(42.1%)
Licences and permits	15 297	2 954	19.3%	2 827	18.5%	5 782	37.8%	3 263	43.0%	(13.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	210 180	1 536	.7%	65 989	31.4%	67 524	32.1%	44 824	26.1%	47.2%
Other own revenue	36 223	8 056	22.2%	10 459	28.9%	18 515	51.1%	678	4.5%	1 442.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	160	-	(100.0%)
Operating Expenditure	**922 707**	**144 080**	**15.6%**	**161 129**	**17.5%**	**305 209**	**33.1%**	**120 686**	**43.8%**	**33.5%**
Employee related costs	267 937	62 560	23.3%	63 863	23.8%	126 423	47.2%	57 262	50.1%	11.5%
Remuneration of councillors	19 068	4 926	25.8%	4 592	24.1%	9 517	49.9%	4 914	51.4%	(6.6%)
Debt impairment	68 162	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	125 237	-	-	-	-	-	-	-	-	-
Finance charges	5 242	311	5.9%	9 027	172.2%	9 337	178.1%	2 150	40.9%	319.8%
Bulk purchases	181 850	38 147	21.0%	18 176	10.0%	56 323	31.0%	21 188	45.7%	(14.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 936	2 312	21.1%	2 528	23.1%	4 841	44.3%	5 034	84.8%	(49.8%)
Transfers and grants	20 000	2 528	12.6%	4 855	24.3%	7 383	36.9%	794	22.9%	511.5%
Other expenditure	224 275	33 296	14.8%	58 089	25.9%	91 385	40.7%	29 345	41.6%	98.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(196 935)**	**114 031**		**(31 370)**		**82 661**		**(16 925)**		
Transfers recognised - capital	196 935	-	-	71 452	36.3%	71 452	36.3%	4 701	-	1 419.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	2 853	51.5%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**-**	**114 031**		**40 082**		**154 113**		**(9 370)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**114 031**		**40 082**		**154 113**		**(9 370)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**114 031**		**40 082**		**154 113**		**(9 370)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**114 031**		**40 082**		**154 113**		**(9 370)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**232 958**	**20 245**	**8.7%**	**64 326**	**27.6%**	**84 571**	**36.3%**	**33 800**	**60.7%**	**90.3%**
National Government	173 160	14 554	8.4%	35 002	20.2%	49 556	28.6%	18 743	37.2%	86.7%
Provincial Government	44 690	4 904	11.0%	16 211	36.3%	21 115	47.2%	10 469	-	54.8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	1 734	-	(100.0%)
Transfers recognised - capital	**217 850**	**19 458**	**8.9%**	**51 213**	**23.5%**	**70 671**	**32.4%**	**30 946**	**58.9%**	**65.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 108	787	5.2%	13 113	86.8%	13 900	92.0%	2 853	69.5%	359.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**232 958**	**20 245**	**8.7%**	**64 326**	**27.6%**	**84 571**	**36.3%**	**33 800**	**60.7%**	**90.3%**
Governance and Administration	**5 070**	**231**	**4.6%**	**137**	**2.7%**	**369**	**7.3%**	**407**	**21.1%**	**(66.3%)**
Executive & Council	537	146	27.2%	16	3.0%	162	30.1%	88	(5.4%)	(82.0%)
Budget & Treasury Office	853	74	8.7%	67	7.9%	142	16.6%	319	37.6%	(78.9%)
Corporate Services	3 680	11	.3%	54	1.5%	65	1.8%	-	-	(100.0%)
Community and Public Safety	**64 719**	**5 037**	**7.8%**	**16 318**	**25.2%**	**21 355**	**33.0%**	**18 699**	**277.0%**	**(12.7%)**
Community & Social Services	252	1	.5%	2	.7%	3	1.1%	(503)	6.8%	(100.3%)
Sport And Recreation	12 389	15	.1%	52	.4%	67	.5%	3 800	-	(98.6%)
Public Safety	3 339	117	3.5%	44	1.3%	161	4.8%	2 399	132.3%	(98.2%)
Housing	48 740	4 904	10.1%	15 948	32.7%	20 852	42.8%	13 002	351.1%	22.7%
Health	-	-	-	273	-	273	-	-	-	(100.0%)
Economic and Environmental Services	**56 012**	**11 578**	**20.7%**	**24 745**	**44.2%**	**36 322**	**64.8%**	**4 897**	**16.1%**	**405.3%**
Planning and Development	152	30	19.6%	-	-	30	19.6%	2 260	4 512.1%	(100.0%)
Road Transport	55 763	11 548	20.7%	24 721	44.3%	36 268	65.0%	2 637	12.1%	837.4%
Environmental Protection	97	-	-	24	24.8%	24	24.8%	-	-	(100.0%)
Trading Services	**107 158**	**3 399**	**3.2%**	**23 126**	**21.6%**	**26 525**	**24.8%**	**9 797**	**99.0%**	**136.1%**
Electricity	105 138	3 228	3.1%	23 120	22.0%	26 347	25.1%	9 797	99.0%	136.0%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	505	171	33.9%	-	-	171	33.9%	-	-	-
Waste Management	1 514	-	-	7	.5%	7	.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**882 730**	**258 111**	**29.2%**	**111 107**	**12.6%**	**369 217**	**41.8%**	**252 265**	**65.7%**	**(56.0%)**
Ratepayers and other	**481 982**	**250 380**	**51.9%**	**75 672**	**15.7%**	**326 052**	**67.6%**	**196 584**	**108.4%**	**(61.5%)**
Government - operating	198 883	1 536	.8%	3 200	1.6%	4 736	2.4%	43 349	24.1%	(92.6%)
Government - capital	169 428	-	-	29 174	17.2%	29 174	17.2%	12 194	9.2%	139.2%
Interest	32 436	6 194	19.1%	3 060	9.4%	9 254	28.5%	138	7.9%	2 117.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(734 816)**	**(143 864)**	**19.6%**	**(197 907)**	**26.9%**	**(341 771)**	**46.5%**	**(188 679)**	**67.7%**	**4.9%**
Suppliers and employees	(709 574)	(141 025)	19.9%	(186 740)	26.3%	(327 766)	46.2%	(188 679)	68.9%	(1.0%)
Finance charges	(5 242)	(311)	5.9%	(6 628)	126.4%	(6 939)	132.4%	-	1.0%	(100.0%)
Transfers and grants	(20 000)	(2 528)	12.6%	(4 539)	22.7%	(7 066)	35.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**147 914**	**114 247**	**77.2%**	**(86 800)**	**(58.7%)**	**27 446**	**18.6%**	**63 586**	**57.6%**	**(236.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**156**	**-**	**-**	**-**	**156**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	156	-	-	-	156	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(232 561)**	**(215)**	**.1%**	**(19 884)**	**8.6%**	**(20 099)**	**8.6%**	**(7 073)**	**8.4%**	**181.1%**
Capital assets	(232 561)	(215)	.1%	(19 884)	8.6%	(20 099)	8.6%	(7 073)	8.4%	181.1%
Net Cash from/(used) Investing Activities	**(232 561)**	**(59)**	**-**	**(19 884)**	**8.6%**	**(19 943)**	**8.6%**	**(7 073)**	**8.4%**	**181.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**1 444**	**-**	**-**	**-**	**1 444**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(406)	-	-	-	(406)	-	-	-	-
Increase (decrease) in consumer deposits	-	1 851	-	-	-	1 851	-	-	-	-
Payments	**(5 484)**	**(65 001)**	**1 185.3%**	**(2 399)**	**43.7%**	**(67 399)**	**1 229.1%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(5 484)	(65 001)	1 185.3%	(2 399)	43.7%	(67 399)	1 229.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(5 484)**	**(63 556)**	**1 159.0%**	**(2 399)**	**43.7%**	**(65 955)**	**1 202.7%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(90 131)**	**50 632**	**(56.2%)**	**(109 083)**	**121.0%**	**(58 451)**	**64.9%**	**56 513**	**(2 877.3%)**	**(293.0%)**
Cash/cash equivalents at the year begin:	137 526	-	-	50 632	36.8%	-	-	57 012	12.6%	(11.2%)
Cash/cash equivalents at the year end:	**47 395**	**50 632**	**106.8%**	**(58 451)**	**(123.3%)**	**(58 451)**	**(123.3%)**	**113 525**	**37.0%**	**(151.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 528	25.3%	9 208	35.7%	2 683	10.4%	7 378	28.6%	25 797	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 097)	(3.1%)	3 656	2.2%	4 033	2.5%	160 836	98.4%	163 428	48.6%	167	.1%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	(2)	100.0%	-	-	-	-	-	-	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 642	2.1%	1 807	2.3%	1 671	2.1%	73 861	93.5%	78 981	23.5%	308	.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(620)	(.9%)	1 440	2.1%	1 361	1.9%	67 918	96.9%	70 100	20.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 250)	250.0%	0	-	6	(.3%)	2 544	(149.6%)	(1 700)	(.5%)	-	-	-	-
Total By Income Source	**(1 799)**	**(.5%)**	**16 112**	**4.8%**	**9 753**	**2.9%**	**312 537**	**92.9%**	**336 603**	**100.0%**	**475**	**.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	503	1.4%	3 530	9.7%	2 151	5.9%	30 202	83.0%	36 386	10.8%	-	-	-	-
Commercial	2 313	4.5%	6 493	12.7%	2 365	4.6%	39 870	78.1%	51 042	15.2%	-	-	-	-
Households	(4 981)	(2.1%)	5 696	2.4%	5 077	2.1%	233 872	97.6%	239 664	71.2%	316	.1%	-	-
Other	366	3.9%	392	4.1%	160	1.7%	8 593	90.3%	9 512	2.8%	158	1.7%	-	-
Total By Customer Group	**(1 799)**	**(.5%)**	**16 112**	**4.8%**	**9 753**	**2.9%**	**312 537**	**92.9%**	**336 603**	**100.0%**	**475**	**.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 209	99.4%	-	-	-	-	82	.6%	13 291	89.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	153	10.1%	348	23.0%	(38)	(2.5%)	1 051	69.4%	1 514	10.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	62	100.0%	62	.4%
Total	**13 362**	**89.9%**	**348**	**2.3%**	**(38)**	**(.3%)**	**1 195**	**8.0%**	**14 867**	**100.0%**

Contact Details

Municipal Manager	Mr Z Z Mnqanqeni	047 501 4238
Financial Manager	Mrs Nomtandazo Ntshanga	047 501 4302

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O .R. TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**840 467**	**264 580**	**31.5%**	**337 473**	**40.2%**	**602 053**	**71.6%**	**215 583**	**72.7%**	**56.5%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	264 960	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	48 241	-	46 302	-	94 543	-	26 180	-	76.9%
Rental of facilities and equipment	35	4	10.1%	6	16.3%	9	26.4%	4	30.2%	29.8%
Interest earned - external investments	15 500	3 747	24.2%	3 723	24.0%	7 470	48.2%	7 361	77.4%	(49.4%)
Interest earned - outstanding debtors	19 000	3 503	18.4%	6 808	35.8%	10 310	54.3%	3 757	-	81.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	484 930	209 059	43.1%	167 445	34.5%	376 504	77.6%	155 744	74.3%	7.5%
Other own revenue	56 042	27	-	105 688	188.6%	105 715	188.6%	22 537	145.4%	369.0%
Gains on disposal of PPE	-	-	-	7 502	-	7 502	-	-	-	(100.0%)
Operating Expenditure	**840 467**	**128 112**	**15.2%**	**153 179**	**18.2%**	**281 291**	**33.5%**	**172 876**	**38.9%**	**(11.4%)**
Employee related costs	224 136	63 772	28.5%	58 822	26.2%	122 594	54.7%	53 084	49.3%	10.8%
Remuneration of councillors	10 787	2 623	24.3%	2 676	24.8%	5 299	49.1%	2 798	40.4%	(4.3%)
Debt impairment	121 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 491	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 000	2 708	9.0%	8 430	28.1%	11 139	37.1%	4 553	33.8%	85.2%
Other Materials	26 612	4 434	16.7%	7 178	27.0%	11 612	43.6%	20 277	71.1%	(64.6%)
Contracted services	8 904	2 176	24.4%	2 611	29.3%	4 787	53.8%	2 697	53.4%	(3.2%)
Transfers and grants	34 695	8 739	25.2%	9 042	26.1%	17 780	51.2%	8 850	43.9%	2.2%
Other expenditure	223 843	43 660	19.5%	64 419	28.8%	108 080	48.3%	80 616	51.9%	(20.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**136 468**		**184 294**		**320 761**		**42 708**		
Transfers recognised - capital	815 564	225 401	27.6%	219 695	26.9%	445 096	54.6%	249 186	59.2%	(11.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**815 564**	**361 869**		**403 989**		**765 857**		**291 894**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**815 564**	**361 869**		**403 989**		**765 857**		**291 894**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**815 564**	**361 869**		**403 989**		**765 857**		**291 894**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**815 564**	**361 869**		**403 989**		**765 857**		**291 894**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**815 564**	**123 562**	**15.2%**	**240 457**	**29.5%**	**364 019**	**44.6%**	**155 087**	**33.0%**	**55.0%**
National Government	693 537	114 380	16.5%	216 407	31.2%	330 787	47.7%	152 832	32.7%	41.6%
Provincial Government	1 027	-	-	198	19.3%	198	19.3%	281	-	(29.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**694 564**	**114 380**	**16.5%**	**216 605**	**31.2%**	**330 985**	**47.7%**	**153 114**	**32.7%**	**41.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	121 000	9 182	7.6%	23 852	19.7%	33 034	27.3%	1 973	-	1 108.8%
Capital Expenditure Standard Classification	**815 564**	**123 562**	**15.2%**	**240 457**	**29.5%**	**364 019**	**44.6%**	**155 087**	**33.0%**	**55.0%**
Governance and Administration	**14 935**	**82**	**.6%**	**630**	**4.2%**	**712**	**4.8%**	**1 781**	**42.3%**	**(64.6%)**
Executive & Council	5 350	-	-	-	-	-	-	1 192	119.2%	(100.0%)
Budget & Treasury Office	5 845	82	1.4%	599	10.3%	681	11.7%	-	88.2%	(100.0%)
Corporate Services	3 740	-	-	30	.8%	30	.8%	589	16.7%	(94.8%)
Community and Public Safety	**15 747**	**213**	**1.4%**	**994**	**6.3%**	**1 207**	**7.7%**	**2 551**	**28.5%**	**(61.0%)**
Community & Social Services	1 027	105	10.2%	80	7.8%	185	18.0%	419	70.1%	(80.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	12 400	10	.1%	795	6.4%	805	6.5%	1 667	69.4%	(52.3%)
Housing	320	98	30.8%	118	36.9%	216	67.6%	275	234.9%	(57.2%)
Health	2 000	-	-	-	-	-	-	189	2.3%	(100.0%)
Economic and Environmental Services	**7 990**	**328**	**4.1%**	**521**	**6.5%**	**849**	**10.6%**	**538**	**28.0%**	**(3.2%)**
Planning and Development	5 700	328	5.8%	521	9.1%	849	14.9%	538	46.6%	(3.2%)
Road Transport	2 290	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**776 892**	**122 938**	**15.8%**	**238 313**	**30.7%**	**361 251**	**46.5%**	**150 217**	**33.0%**	**58.6%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	776 892	122 938	15.8%	238 313	30.7%	361 251	46.5%	150 217	33.0%	58.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 535 031**	**465 108**	**30.3%**	**535 728**	**34.9%**	**1 000 836**	**65.2%**	**462 905**	**66.8%**	**15.7%**
Ratepayers and other	**200 037**	**23 398**	**11.7%**	**138 058**	**69.0%**	**161 456**	**80.7%**	**48 721**	**77.5%**	**183.4%**
Government - operating	484 930	209 059	43.1%	166 418	34.3%	375 477	77.4%	155 744	74.3%	6.9%
Government - capital	815 564	225 401	27.6%	220 722	27.1%	446 123	54.7%	249 186	59.2%	(11.4%)
Interest	34 500	7 249	21.0%	10 531	30.5%	17 780	51.5%	9 254	123.7%	13.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(558 976)**	**(128 112)**	**22.9%**	**(153 179)**	**27.4%**	**(281 291)**	**50.3%**	**(171 364)**	**49.9%**	**(10.6%)**
Suppliers and employees	(524 281)	(119 373)	22.8%	(144 138)	27.5%	(263 511)	50.3%	(162 514)	50.7%	(11.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(34 695)	(8 739)	25.2%	(9 042)	26.1%	(17 780)	51.2%	(8 850)	43.9%	2.2%
Net Cash from/(used) Operating Activities	**976 054**	**336 995**	**34.5%**	**382 549**	**39.2%**	**719 545**	**73.7%**	**291 541**	**80.7%**	**31.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(815 564)**	**(167 668)**	**20.6%**	**(240 457)**	**29.5%**	**(408 125)**	**50.0%**	**(156 279)**	**33.3%**	**53.9%**
Capital assets	(815 564)	(167 668)	20.6%	(240 457)	29.5%	(408 125)	50.0%	(156 279)	33.3%	53.9%
Net Cash from/(used) Investing Activities	**(815 564)**	**(167 668)**	**20.6%**	**(240 457)**	**29.5%**	**(408 125)**	**50.0%**	**(156 279)**	**33.3%**	**53.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**160 491**	**169 327**	**105.5%**	**142 092**	**88.5%**	**311 419**	**194.0%**	**135 262**	**-**	**5.0%**
Cash/cash equivalents at the year begin:	454 616	581 672	127.9%	750 999	165.2%	581 672	127.9%	681 418	238.8%	10.2%
Cash/cash equivalents at the year end:	**615 107**	**750 999**	**122.1%**	**893 091**	**145.2%**	**893 091**	**145.2%**	**816 680**	**429.0%**	**9.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 569	1.8%	2 368	2.8%	-	-	81 289	95.4%	85 226	98.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	488	39.1%	-	-	39	3.1%	721	57.8%	1 247	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 057**	**2.4%**	**2 368**	**2.7%**	**39**	**-**	**82 010**	**94.8%**	**86 473**	**100.0%**

Contact Details

Municipal Manager	Mr Tshaka Hlazo	047 501 7050
Financial Manager	M E Moleko	047 501 7021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**361 490**	**79 189**	**21.9%**	**69 992**	**19.4%**	**149 181**	**41.3%**	**48 268**	**54.3%**	**45.0%**
Property rates	27 040	11 437	42.3%	13 877	51.3%	25 314	93.6%	4 938	81.9%	181.0%
Property rates - penalties and collection charges	1 700	98	5.8%	661	38.9%	759	44.7%	-	-	(100.0%)
Service charges - electricity revenue	42 966	10 411	24.2%	7 407	17.2%	17 817	41.5%	7 528	44.5%	(1.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	1 354	-	1 815	-	3 169	-	1 627	49.6%	11.6%
Service charges - other	6 848	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	571	134	23.4%	136	23.8%	269	47.2%	142	43.3%	(4.6%)
Interest earned - external investments	5 500	998	18.2%	1 326	24.1%	2 325	42.3%	1 239	62.9%	7.1%
Interest earned - outstanding debtors	151	32	21.1%	20	13.3%	52	34.4%	591	743.7%	(96.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	450	90	20.1%	54	11.9%	144	32.0%	78	56.9%	(31.6%)
Licences and permits	2 704	878	32.5%	735	27.2%	1 613	59.7%	876	63.1%	(16.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	213 606	53 321	25.0%	43 699	20.5%	97 020	45.4%	30 930	52.8%	41.3%
Other own revenue	59 955	431	.7%	238	.4%	669	1.1%	318	42.1%	(25.2%)
Gains on disposal of PPE	-	5	-	26	-	30	-	2	-	1 357.5%
Operating Expenditure	**217 539**	**43 084**	**19.8%**	**52 430**	**24.1%**	**95 514**	**43.9%**	**45 252**	**43.3%**	**15.9%**
Employee related costs	76 333	17 252	22.6%	16 815	22.0%	34 067	44.6%	14 177	43.9%	18.6%
Remuneration of councillors	16 779	3 464	20.6%	3 609	21.5%	7 073	42.2%	3 281	43.2%	10.0%
Debt impairment	3 004	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 827	-	-	-	-	-	-	-	-	-
Finance charges	2 000	-	-	-	-	-	-	-	-	-
Bulk purchases	28 000	6 584	23.5%	8 166	29.2%	14 750	52.7%	4 995	49.3%	63.5%
Other Materials	11 250	1 699	15.1%	988	8.8%	2 687	23.9%	3 720	49.9%	(73.4%)
Contracted services	14 933	2 210	14.8%	4 127	27.6%	6 338	42.4%	3 862	55.4%	6.9%
Transfers and grants	19 851	3 407	17.2%	6 943	35.0%	10 350	52.1%	4 959	54.2%	40.0%
Other expenditure	35 562	8 467	23.8%	11 750	33.0%	20 217	56.9%	10 258	44.4%	14.5%
Loss on disposal of PPE	-	-	-	33	-	33	-	-	-	(100.0%)
Surplus/(Deficit)	**143 951**	**36 105**		**17 562**		**53 667**		**3 016**		
Transfers recognised - capital	-	29 497	-	14 070	-	43 567	-	13 970	-	.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**143 951**	**65 602**		**31 632**		**97 234**		**16 986**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**143 951**	**65 602**		**31 632**		**97 234**		**16 986**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**143 951**	**65 602**		**31 632**		**97 234**		**16 986**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**143 951**	**65 602**		**31 632**		**97 234**		**16 986**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**143 793**	**22 183**	**15.4%**	**19 898**	**13.8%**	**42 081**	**29.3%**	**11 159**	**11.4%**	**78.3%**
National Government	85 433	12 544	14.7%	11 627	13.6%	24 170	28.3%	6 209	21.7%	87.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**85 433**	**12 544**	**14.7%**	**11 627**	**13.6%**	**24 170**	**28.3%**	**6 209**	**13.8%**	**87.2%**
Borrowing	11 500	-	-	-	-	-	-	-	-	-
Internally generated funds	46 860	9 639	20.6%	8 271	17.7%	17 911	38.2%	4 818	16.4%	71.7%
Public contributions and donations	-	-	-	-	-	-	-	131	-	(100.0%)
Capital Expenditure Standard Classification	**143 793**	**22 183**	**15.4%**	**19 898**	**13.8%**	**42 081**	**29.3%**	**11 159**	**11.4%**	**78.3%**
Governance and Administration	**14 255**	**5 562**	**39.0%**	**3 808**	**26.7%**	**9 370**	**65.7%**	**177**	**1.9%**	**2 054.9%**
Executive & Council	1 555	27	1.7%	1 238	79.6%	1 265	81.3%	(0)	1.4%	(517 986.6%)
Budget & Treasury Office	11 300	5 464	48.4%	2 552	22.6%	8 016	70.9%	170	3.9%	1 404.9%
Corporate Services	1 400	71	5.1%	17	1.2%	89	6.3%	7	.1%	137.7%
Community and Public Safety	**7 420**	**589**	**7.9%**	**197**	**2.7%**	**786**	**10.6%**	**1 343**	**45.3%**	**(85.3%)**
Community & Social Services	4 020	29	.7%	91	2.3%	120	3.0%	1 343	45.3%	(93.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 600	561	21.6%	106	4.1%	667	25.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	800	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**82 968**	**15 081**	**18.2%**	**14 877**	**17.9%**	**29 958**	**36.1%**	**8 936**	**12.2%**	**66.5%**
Planning and Development	20 255	203	1.0%	765	3.8%	968	4.8%	480	3.0%	59.5%
Road Transport	62 713	14 878	23.7%	14 112	22.5%	28 990	46.2%	8 456	13.3%	66.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**39 150**	**951**	**2.4%**	**1 016**	**2.6%**	**1 967**	**5.0%**	**704**	**-**	**44.4%**
Electricity	39 150	951	2.4%	1 016	2.6%	1 967	5.0%	704	-	44.4%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**66 684**	**104 776**	**157.1%**	**85 195**	**127.8%**	**189 972**	**284.9%**	**62 494**	**291.0%**	**36.3%**
Ratepayers and other	**66 684**	**20 995**	**31.5%**	**25 627**	**38.4%**	**46 622**	**69.9%**	**15 508**	**91.3%**	**65.3%**
Government - operating	-	53 349	-	43 717	-	97 066	-	31 187	-	40.2%
Government - capital	-	29 497	-	14 070	-	43 567	-	13 970	-	.7%
Interest	-	935	-	1 781	-	2 716	-	1 829	50.9%	(2.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(863)**	**(76 356)**	**8 843.7%**	**(72 735)**	**8 424.3%**	**(149 091)**	**17 268.0%**	**(49 195)**	**10 326.6%**	**47.9%**
Suppliers and employees	(863)	(50 785)	5 882.0%	(46 321)	5 365.0%	(97 106)	11 247.0%	(44 236)	9 294.4%	4.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(25 572)	-	(26 414)	-	(51 985)	-	(4 959)	-	432.7%
Net Cash from/(used) Operating Activities	**65 821**	**28 420**	**43.2%**	**12 461**	**18.9%**	**40 880**	**62.1%**	**13 300**	**119.6%**	**(6.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(37 286)**	**-**	**-**	**-**	**-**	**-**	**-**	**(11 159)**	**52.4%**	**(100.0%)**
Capital assets	(37 286)	-	-	-	-	-	-	(11 159)	52.4%	(100.0%)
Net Cash from/(used) Investing Activities	**(37 286)**	**-**	**-**	**-**	**-**	**-**	**-**	**(11 159)**	**51.9%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**34**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	34	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**34**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**28 568**	**28 420**	**99.5%**	**12 461**	**43.6%**	**40 880**	**143.1%**	**2 141**	**366.7%**	**482.0%**
Cash/cash equivalents at the year begin:	69 549	77 235	111.1%	105 655	151.9%	77 235	111.1%	39 812	2.8%	165.4%
Cash/cash equivalents at the year end:	**98 117**	**105 655**	**107.7%**	**118 116**	**120.4%**	**118 116**	**120.4%**	**41 953**	**52.1%**	**181.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 482	59.2%	335	13.4%	102	4.1%	585	23.4%	2 504	5.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	952	4.6%	1 571	7.6%	4 777	23.0%	13 468	64.9%	20 768	41.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	507	6.8%	343	4.6%	228	3.1%	6 402	85.6%	7 479	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	8 565	100.0%	-	-	8 565	17.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(208)	(2.0%)	8	.1%	7	.1%	10 598	101.9%	10 405	20.9%	-	-	-	-
Total By Income Source	**2 732**	**5.5%**	**2 256**	**4.5%**	**13 679**	**27.5%**	**31 052**	**62.5%**	**49 720**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(57)	(.8%)	108	1.5%	4 386	62.0%	2 641	37.3%	7 079	14.2%	-	-	-	-
Commercial	1 804	35.6%	1 068	21.1%	1 132	22.3%	1 067	21.0%	5 072	10.2%	-	-	-	-
Households	755	2.9%	1 123	4.3%	7 595	29.2%	16 521	63.6%	25 994	52.3%	-	-	-	-
Other	231	2.0%	(44)	(.4%)	565	4.9%	10 823	93.5%	11 575	23.3%	-	-	-	-
Total By Customer Group	**2 732**	**5.5%**	**2 256**	**4.5%**	**13 679**	**27.5%**	**31 052**	**62.5%**	**49 720**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 3135
Financial Manager	Mr L Ndzelu	039 737 3565

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**154 297**	**4 022**	**2.6%**	**44 423**	**28.8%**	**48 445**	**31.4%**	**19 268**	**22.5%**	**130.6%**
Property rates	8 900	1 150	12.9%	1 461	16.4%	2 611	29.3%	1 724	34.1%	(15.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 500	485	32.3%	558	37.2%	1 043	69.5%	529	88.2%	5.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 355	47	3.5%	49	3.6%	96	7.1%	562	76.6%	(91.2%)
Interest earned - external investments	230	293	127.5%	215	93.6%	508	221.1%	142	7.4%	51.5%
Interest earned - outstanding debtors	750	390	52.0%	358	47.7%	748	99.7%	232	167.1%	54.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	800	161	20.2%	113	14.1%	274	34.3%	75	17.9%	50.1%
Licences and permits	2 300	778	33.8%	543	23.6%	1 321	57.4%	12	62.7%	4 287.6%
Agency services	1 100	363	33.0%	298	27.1%	661	60.1%	613	40.5%	(51.3%)
Transfers recognised - operational	122 752	30	-	37 198	30.3%	37 228	30.3%	4 101	6.2%	807.0%
Other own revenue	14 405	325	2.3%	3 630	25.2%	3 955	27.5%	11 020	123.9%	(67.1%)
Gains on disposal of PPE	205	-	-	-	-	-	-	257	454.4%	(100.0%)
Operating Expenditure	**168 377**	**24 057**	**14.3%**	**34 677**	**20.6%**	**58 734**	**34.9%**	**21 603**	**24.3%**	**60.5%**
Employee related costs	49 258	9 759	19.8%	12 444	25.3%	22 203	45.1%	7 488	35.7%	66.2%
Remuneration of councillors	13 917	3 342	24.0%	3 286	23.6%	6 628	47.6%	3 104	41.0%	5.9%
Debt impairment	3 200	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 000	-	-	-	-	-	-	-	-	-
Finance charges	-	2	-	(31)	-	(30)	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	800	199	24.8%	462	57.7%	660	82.6%	-	-	(100.0%)
Transfers and grants	-	72	-	383	-	455	-	-	-	(100.0%)
Other expenditure	60 015	10 683	17.8%	18 134	30.2%	28 817	48.0%	10 693	24.9%	69.6%
Loss on disposal of PPE	3 187	-	-	-	-	-	-	319	-	(100.0%)
Surplus/(Deficit)	**(14 080)**	**(20 035)**		**9 746**		**(10 289)**		**(2 335)**		
Transfers recognised - capital	114 066	24 946	21.9%	24 585	21.6%	49 531	43.4%	-	59.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**99 986**	**4 911**		**34 331**		**39 242**		**(2 335)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**99 986**	**4 911**		**34 331**		**39 242**		**(2 335)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**99 986**	**4 911**		**34 331**		**39 242**		**(2 335)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**99 986**	**4 911**		**34 331**		**39 242**		**(2 335)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**143 531**	**27 144**	**18.9%**	**25 988**	**18.1%**	**53 132**	**37.0%**	**-**	**1.2%**	**(100.0%)**
National Government	52 231	27 143	52.0%	25 988	49.8%	53 131	101.7%	-	1.2%	(100.0%)
Provincial Government	-	2	-	-	-	2	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 231**	**27 144**	**52.0%**	**25 988**	**49.8%**	**53 132**	**101.7%**	**-**	**1.2%**	**(100.0%)**
Borrowing	54 000	-	-	-	-	-	-	-	-	-
Internally generated funds	37 300	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**143 531**	**27 144**	**18.9%**	**25 988**	**18.1%**	**53 132**	**37.0%**	**-**	**1.2%**	**(100.0%)**
Governance and Administration	**3 180**	**61**	**1.9%**	**343**	**10.8%**	**404**	**12.7%**	**-**	**23.5%**	**(100.0%)**
Executive & Council	280	23	8.1%	21	7.3%	43	15.5%	-	-	(100.0%)
Budget & Treasury Office	1 150	-	-	153	13.3%	153	13.3%	-	54.3%	(100.0%)
Corporate Services	1 750	38	2.2%	170	9.7%	208	11.9%	-	-	(100.0%)
Community and Public Safety	**2 185**	**264**	**12.1%**	**683**	**31.3%**	**947**	**43.4%**	**-**	**.6%**	**(100.0%)**
Community & Social Services	1 235	64	5.2%	164	13.3%	228	18.5%	-	10.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	950	200	21.0%	519	54.6%	719	75.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**133 916**	**26 548**	**19.8%**	**24 702**	**18.4%**	**51 249**	**38.3%**	**-**	**.7%**	**(100.0%)**
Planning and Development	2 550	570	22.4%	1 718	67.4%	2 289	89.7%	-	1.5%	(100.0%)
Road Transport	131 366	25 977	19.8%	22 983	17.5%	48 961	37.3%	-	.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 250**	**272**	**6.4%**	**260**	**6.1%**	**532**	**12.5%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 250	272	6.4%	260	6.1%	532	12.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**268 965**	**3 806**	**1.4%**	**(82 539)**	**(30.7%)**	**(78 733)**	**(29.3%)**	**59 616**	**85.5%**	**(238.5%)**
Ratepayers and other	**31 167**	**3 054**	**9.8%**	**3 058**	**9.8%**	**6 112**	**19.6%**	**2 047**	**19.1%**	**49.4%**
Government - operating	122 752	51	-	37 162	30.3%	37 213	30.3%	35 965	75.8%	3.3%
Government - capital	114 066	18	-	(123 332)	(108.1%)	(123 314)	(108.1%)	21 300	177.4%	(679.0%)
Interest	980	683	69.7%	573	58.5%	1 256	128.2%	304	15.3%	88.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**112 828**	**467**	**.4%**	**27 223**	**24.1%**	**27 690**	**24.5%**	**(32 497)**	**(1 338.2%)**	**(183.8%)**
Suppliers and employees	112 808	541	.5%	27 574	24.4%	28 115	24.9%	(32 497)	(1 342.4%)	(184.9%)
Finance charges	20	(2)	(9.7%)	31	157.3%	30	147.6%	-	-	(100.0%)
Transfers and grants	-	(72)	-	(383)	-	(455)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**381 793**	**4 273**	**1.1%**	**(55 316)**	**(14.5%)**	**(51 043)**	**(13.4%)**	**27 119**	**55.4%**	**(304.0%)**
Cash Flow from Investing Activities										
Receipts	**700**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	700	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**141 981**	**(27 144)**	**(19.1%)**	**(24 466)**	**(17.2%)**	**(51 610)**	**(36.4%)**	**(26 883)**	**33.8%**	**(9.0%)**
Capital assets	141 981	(27 144)	(19.1%)	(24 466)	(17.2%)	(51 610)	(36.4%)	(26 883)	33.8%	(9.0%)
Net Cash from/(used) Investing Activities	**142 681**	**(27 144)**	**(19.0%)**	**(24 466)**	**(17.1%)**	**(51 610)**	**(36.2%)**	**(26 883)**	**33.9%**	**(9.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(588)**	**-**	**(588)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	(588)	-	(588)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(588)**	**-**	**(588)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**524 474**	**(22 871)**	**(4.4%)**	**(80 370)**	**(15.3%)**	**(103 242)**	**(19.7%)**	**236**	**80.6%**	**(34 137.2%)**
Cash/cash equivalents at the year begin:	-	-	-	(22 871)	-	-	-	101 413	-	(122.6%)
Cash/cash equivalents at the year end:	**524 474**	**(22 871)**	**(4.4%)**	**(103 242)**	**(19.7%)**	**(103 242)**	**(19.7%)**	**101 649**	**122.2%**	**(201.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	485	1.4%	423	1.3%	398	1.2%	32 324	96.1%	33 630	71.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186	1.9%	170	1.7%	167	1.7%	9 419	94.7%	9 942	21.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	162	7.3%	159	7.2%	153	6.9%	1 733	78.5%	2 206	4.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	1.9%	24	1.7%	23	1.7%	1 312	94.7%	1 385	2.9%	-	-	-	-
Total By Income Source	**859**	**1.8%**	**776**	**1.6%**	**741**	**1.6%**	**44 788**	**95.0%**	**47 163**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	81	1.4%	79	1.3%	78	1.3%	5 762	96.0%	6 000	12.7%	-	-	-	-
Commercial	405	2.2%	365	2.0%	340	1.8%	17 282	94.0%	18 391	39.0%	-	-	-	-
Households	373	1.6%	332	1.5%	323	1.4%	21 744	95.5%	22 772	48.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**859**	**1.8%**	**776**	**1.6%**	**741**	**1.6%**	**44 788**	**95.0%**	**47 163**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	950	100.0%	-	-	-	-	-	-	950	100.0%
Total	**950**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**950**	**100.0%**

Contact Details

Municipal Manager	Gladstone PT Nota	039 255 0166
Financial Manager	Mzingisi Hloba	039 255 0459

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**184 662**	**97 016**	**52.5%**	**61 013**	**33.0%**	**158 029**	**85.6%**	**27 861**	**81.4%**	**119.0%**
Property rates	12 674	1 495	11.8%	2 021	15.9%	3 516	27.7%	1 656	61.2%	22.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31 190	4 172	13.4%	5 406	17.3%	9 578	30.7%	429	27.3%	1 160.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	921	256	27.8%	262	28.5%	518	56.3%	93	44.2%	182.9%
Service charges - other	-	13	-	0	-	14	-	-	-	(100.0%)
Rental of facilities and equipment	-	90	-	126	-	216	-	12	33.4%	962.3%
Interest earned - external investments	4 065	1 304	32.1%	1 294	31.8%	2 598	63.9%	1 193	280.9%	8.5%
Interest earned - outstanding debtors	92	34	37.0%	57	62.4%	91	99.4%	-	18.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	34	11.4%	54	18.1%	89	29.5%	54	72.0%	1.5%
Licences and permits	1 162	256	22.0%	249	21.4%	504	43.4%	307	73.7%	(19.0%)
Agency services	583	194	33.3%	148	25.4%	343	58.8%	209	230.3%	(29.2%)
Transfers recognised - operational	113 440	83 602	73.7%	50 286	44.3%	133 888	118.0%	20 656	84.4%	143.4%
Other own revenue	20 235	5 565	27.5%	1 109	5.5%	6 674	33.0%	3 253	78.4%	(65.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**175 841**	**40 430**	**23.0%**	**43 773**	**24.9%**	**84 203**	**47.9%**	**25 346**	**55.0%**	**72.7%**
Employee related costs	67 736	16 057	23.7%	11 035	16.3%	27 093	40.0%	10 100	47.3%	9.3%
Remuneration of councillors	15 262	3 854	25.3%	3 716	24.4%	7 571	49.6%	3 818	50.8%	(2.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	24 000	4 562	19.0%	3 553	14.8%	8 115	33.8%	3 735	73.6%	(4.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	581	2 236	385.0%	-	-	2 236	385.0%	86	35.6%	(100.0%)
Transfers and grants	4 036	404	10.0%	-	-	404	10.0%	136	6.5%	(100.0%)
Other expenditure	64 227	13 316	20.7%	25 468	39.7%	38 784	60.4%	7 471	65.9%	240.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 821**	**56 586**		**17 240**		**73 826**		**2 514**		
Transfers recognised - capital	346	-	-	4 188	1 211.0%	4 188	1 211.0%	456	6.4%	818.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 553	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 720**	**56 586**		**21 429**		**78 014**		**2 970**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 720**	**56 586**		**21 429**		**78 014**		**2 970**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 720**	**56 586**		**21 429**		**78 014**		**2 970**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 720**	**56 586**		**21 429**		**78 014**		**2 970**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**1 897**	**25 182**	**1 327.3%**	**11 755**	**619.6%**	**36 937**	**1 946.9%**	**-**	**10.3%**	**(100.0%)**
National Government	-	21 923	-	10 458	-	32 381	-	-	4.8%	(100.0%)
Provincial Government	-	3 241	-	-	-	3 241	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**25 164**	**-**	**10 458**	**-**	**35 622**	**-**	**-**	**10.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 298	-	1 298	-	-	-	(100.0%)
Public contributions and donations	1 897	17	.9%	-	-	17	.9%	-	-	-
Capital Expenditure Standard Classification	**1 897**	**25 182**	**1 327.3%**	**11 755**	**619.6%**	**36 937**	**1 946.9%**	**-**	**10.3%**	**(100.0%)**
Governance and Administration	**1 897**	**323**	**17.0%**	**217**	**11.5%**	**540**	**28.4%**	**-**	**.4%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 897	323	17.0%	217	11.5%	540	28.4%	-	.4%	(100.0%)
Community and Public Safety	**-**	**17**	**-**	**40**	**-**	**57**	**-**	**-**	**2.9%**	**(100.0%)**
Community & Social Services	-	17	-	-	-	17	-	-	2.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	40	-	40	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**7 596**	**-**	**7 274**	**-**	**14 870**	**-**	**-**	**10.3%**	**(100.0%)**
Planning and Development	-	2 026	-	55	-	2 081	-	-	-	(100.0%)
Road Transport	-	5 570	-	7 219	-	12 789	-	-	10.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**17 246**	**-**	**4 224**	**-**	**21 470**	**-**	**-**	**11.2%**	**(100.0%)**
Electricity	-	17 196	-	4 151	-	21 347	-	-	13.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	49	-	74	-	123	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**255 823**	**91 309**	**35.7%**	**71 284**	**27.9%**	**162 592**	**63.6%**	**26 566**	**82.5%**	**168.3%**
Ratepayers and other	**38 894**	**10 987**	**28.2%**	**9 213**	**23.7%**	**20 200**	**51.9%**	**10 182**	**48.1%**	**(9.5%)**
Government - operating	127 027	52 511	41.3%	60 720	47.8%	113 231	89.1%	300	100.5%	20 140.1%
Government - capital	85 837	26 583	31.0%	-	-	26 583	31.0%	14 872	91.3%	(100.0%)
Interest	4 065	1 228	30.2%	1 350	33.2%	2 578	63.4%	1 212	55.3%	11.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(186 996)**	**(39 839)**	**21.3%**	**(40 355)**	**21.6%**	**(80 194)**	**42.9%**	**(29 577)**	**45.3%**	**36.4%**
Suppliers and employees	(186 996)	(39 839)	21.3%	(40 355)	21.6%	(80 194)	42.9%	(29 577)	45.3%	36.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**68 827**	**51 470**	**74.8%**	**30 928**	**44.9%**	**82 398**	**119.7%**	**(3 011)**	**213.2%**	**(1 127.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(79 881)**	**(24 975)**	**31.3%**	**(12 541)**	**15.7%**	**(37 516)**	**47.0%**	**(19 834)**	**29.2%**	**(36.8%)**
Capital assets	(79 881)	(24 975)	31.3%	(12 541)	15.7%	(37 516)	47.0%	(19 834)	29.2%	(36.8%)
Net Cash from/(used) Investing Activities	**(79 881)**	**(24 975)**	**31.3%**	**(12 541)**	**15.7%**	**(37 516)**	**47.0%**	**(19 834)**	**29.2%**	**(36.8%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(11 053)**	**26 495**	**(239.7%)**	**18 387**	**(166.3%)**	**44 882**	**(406.0%)**	**(22 845)**	**(85.3%)**	**(180.5%)**
Cash/cash equivalents at the year begin:	121 925	122 748	100.7%	149 242	122.4%	122 748	100.7%	208 606	-	(28.5%)
Cash/cash equivalents at the year end:	**110 872**	**149 242**	**134.6%**	**167 630**	**151.2%**	**167 630**	**151.2%**	**185 762**	**(329.8%)**	**(9.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 557	19.4%	479	6.0%	575	7.2%	5 430	67.5%	8 042	38.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	674	11.7%	182	3.2%	603	10.5%	4 285	74.6%	5 743	27.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	87	3.7%	76	3.2%	70	2.9%	2 155	90.2%	2 388	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51	8.8%	49	8.4%	48	8.2%	433	74.5%	581	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	22	3.5%	14	2.2%	20	3.2%	575	91.1%	632	3.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(322)	(9.7%)	52	1.6%	(135)	(4.1%)	3 730	112.2%	3 324	16.1%	-	-	-	-
Total By Income Source	**2 069**	**10.0%**	**852**	**4.1%**	**1 180**	**5.7%**	**16 609**	**80.2%**	**20 710**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	312	5.1%	119	1.9%	279	4.5%	5 419	88.4%	6 128	29.6%	-	-	-	-
Commercial	1 566	17.4%	567	6.3%	784	8.7%	6 098	67.7%	9 013	43.5%	-	-	-	-
Households	118	3.0%	100	2.6%	90	2.3%	3 583	92.1%	3 891	18.8%	-	-	-	-
Other	74	4.4%	67	4.0%	28	1.6%	1 509	90.0%	1 678	8.1%	-	-	-	-
Total By Customer Group	**2 069**	**10.0%**	**852**	**4.1%**	**1 180**	**5.7%**	**16 609**	**80.2%**	**20 710**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 541	24.6%	283	4.5%	162	2.6%	4 288	68.3%	6 274	100.0%
Total	**1 541**	**24.6%**	**283**	**4.5%**	**162**	**2.6%**	**4 288**	**68.3%**	**6 274**	**100.0%**

Contact Details

Municipal Manager	Mr S Thobela	039 251 0230
Financial Manager	Nomaphelo Mnisi	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**34 958**	**-**	**3 066**	**-**	**38 024**	**-**	**24 410**	**77.4%**	**(87.4%)**
Property rates	-	536	-	723	-	1 258	-	1 035	83.7%	(30.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	81	-	-	-	81	-	-	-	-
Service charges - other	-	13	-	46	-	59	-	14	38.1%	231.3%
Rental of facilities and equipment	-	113	-	221	-	333	-	727	90.0%	(69.6%)
Interest earned - external investments	-	-	-	104	-	104	-	-	-	(100.0%)
Interest earned - outstanding debtors	-	3	-	-	-	3	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	207	-	198	-	405	-	155	38.6%	28.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	32 767	-	1 775	-	34 542	-	20 295	74.3%	(91.3%)
Other own revenue	-	1 239	-	-	-	1 239	-	2 185	1 923.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**16 479**	**-**	**20 497**	**-**	**36 976**	**-**	**18 533**	**46.8%**	**10.6%**
Employee related costs	-	9 808	-	8 909	-	18 718	-	7 807	50.4%	14.1%
Remuneration of councillors	-	1 217	-	1 474	-	2 692	-	1 094	25.1%	34.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	30	-	30	-	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	5 453	-	10 084	-	15 537	-	9 632	55.9%	4.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**18 479**		**(17 431)**		**1 048**		**5 877**		
Transfers recognised - capital	-	20 201	-	14 210	-	34 411	-	11 080	86.9%	28.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**38 680**		**(3 221)**		**35 459**		**16 957**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**38 680**		**(3 221)**		**35 459**		**16 957**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**38 680**		**(3 221)**		**35 459**		**16 957**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**38 680**		**(3 221)**		**35 459**		**16 957**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**58 807**	**25 630**	**43.6%**	**5 697**	**9.7%**	**31 327**	**53.3%**	**1 509**	**19.6%**	**277.6%**
National Government	-	25 625	-	5 697	-	31 322	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	1 509	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**25 625**	**-**	**5 697**	**-**	**31 322**	**-**	**1 509**	**19.6%**	**277.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	58 807	5	-	-	-	5	-	-	-	-
Capital Expenditure Standard Classification	**58 807**	**25 630**	**43.6%**	**5 697**	**9.7%**	**31 327**	**53.3%**	**1 509**	**19.6%**	**277.6%**
Governance and Administration	**58 807**	**9 461**	**16.1%**	**321**	**.5%**	**9 782**	**16.6%**	**1 509**	**540.8%**	**(78.7%)**
Executive & Council	58 807	4 212	7.2%	-	-	4 212	7.2%	1 509	-	(100.0%)
Budget & Treasury Office	-	5 197	-	321	-	5 518	-	-	-	(100.0%)
Corporate Services	-	51	-	-	-	51	-	-	-	-
Community and Public Safety	**-**	**5**	**-**	**-**	**-**	**5**	**-**	**-**	**-**	**-**
Community & Social Services	-	5	-	-	-	5	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**3 981**	**-**	**1 429**	**-**	**5 410**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	3 981	-	-	-	3 981	-	-	-	-
Road Transport	-	-	-	1 429	-	1 429	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**12 183**	**-**	**3 947**	**-**	**16 130**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	12 084	-	3 947	-	16 031	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	99	-	-	-	99	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**159 691**	**54 582**	**34.2%**	**45 190**	**28.3%**	**99 772**	**62.5%**	**35 490**	**80.2%**	**27.3%**
Ratepayers and other	**25 236**	**2 107**	**8.3%**	**2 454**	**9.7%**	**4 561**	**18.1%**	**3 615**	**125.4%**	**(32.1%)**
Government - operating	73 634	32 271	43.8%	24 240	32.9%	56 511	76.7%	20 795	75.0%	16.6%
Government - capital	59 271	20 201	34.1%	18 495	31.2%	38 696	65.3%	11 080	86.9%	66.9%
Interest	1 550	3	.2%	1	-	3	.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(86 833)**	**(15 902)**	**18.3%**	**(20 467)**	**23.6%**	**(36 369)**	**41.9%**	**(18 533)**	**46.8%**	**10.4%**
Suppliers and employees	(86 633)	(15 902)	18.4%	(20 467)	23.6%	(36 369)	42.0%	(18 533)	46.9%	10.4%
Finance charges	(200)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**72 858**	**38 680**	**53.1%**	**24 723**	**33.9%**	**63 403**	**87.0%**	**16 957**	**160.6%**	**45.8%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(58 807)**	**(9 410)**	**16.0%**	**(5 456)**	**9.3%**	**(14 866)**	**25.3%**	**(3 176)**	**22.3%**	**71.8%**
Capital assets	(58 807)	(9 410)	16.0%	(5 456)	9.3%	(14 866)	25.3%	(3 176)	22.3%	71.8%
Net Cash from/(used) Investing Activities	**(58 807)**	**(9 410)**	**16.0%**	**(5 456)**	**9.3%**	**(14 866)**	**25.3%**	**(3 176)**	**22.3%**	**71.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 051**	**29 270**	**208.3%**	**19 266**	**137.1%**	**48 536**	**345.4%**	**13 782**	**(124 714.8%)**	**39.8%**
Cash/cash equivalents at the year begin:	-	-	-	29 270	-	-	-	26 239	-	11.6%
Cash/cash equivalents at the year end:	**14 051**	**29 270**	**208.3%**	**48 536**	**345.4%**	**48 536**	**345.4%**	**40 021**	**(124 714.8%)**	**21.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	223	100.0%	-	-	-	-	-	-	223	19.5%
Auditor-General	918	100.0%	-	-	-	-	-	-	918	80.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 141**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 141**	**100.0%**

Contact Details

Municipal Manager	Mr Sindile Tantsi	039 258 0056
Financial Manager	Bongani Benxa	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**658 785**	**128 088**	**19.4%**	**133 991**	**20.3%**	**262 079**	**39.8%**	**107 685**	**33.1%**	**24.4%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	20 936	1 542	7.4%	5 343	25.5%	6 886	32.9%	5 311	-	.6%
Rental of facilities and equipment	265	2	.7%	123	46.3%	125	47.1%	58	24.2%	111.2%
Interest earned - external investments	15 400	(1 173)	(7.6%)	2 511	16.3%	1 339	8.7%	1 372	40.8%	83.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	346 180	127 608	36.9%	125 856	36.4%	253 464	73.2%	100 716	35.9%	25.0%
Other own revenue	276 004	109	-	158	.1%	266	.1%	227	11.4%	(30.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**407 726**	**65 562**	**16.1%**	**82 835**	**20.3%**	**148 397**	**36.4%**	**70 929**	**32.5%**	**16.8%**
Employee related costs	145 007	34 653	23.9%	33 618	23.2%	68 271	47.1%	26 576	31.9%	26.5%
Remuneration of councillors	7 928	1 066	13.4%	1 249	15.8%	2 315	29.2%	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	-	-	-	-	-	-	-	-	-
Finance charges	2 913	1 090	37.4%	-	-	1 090	37.4%	-	452.1%	-
Bulk purchases	3 500	652	18.6%	651	18.6%	1 302	37.2%	542	16.6%	20.0%
Other Materials	46 590	6 430	13.8%	9 705	20.8%	16 135	34.6%	25	-	38 720.5%
Contracted services	5 000	1 160	23.2%	1 434	28.7%	2 594	51.9%	1 088	-	31.7%
Transfers and grants	20 000	606	3.0%	6 082	30.4%	6 688	33.4%	-	-	(100.0%)
Other expenditure	146 788	19 904	13.6%	30 097	20.5%	50 001	34.1%	42 698	38.2%	(29.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**251 059**	**62 526**		**51 156**		**113 682**		**36 755**		
Transfers recognised - capital	549 737	140 497	25.6%	160 756	29.2%	301 252	54.8%	2 243	22.7%	7 066.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**800 796**	**203 023**		**211 912**		**414 934**		**38 998**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**800 796**	**203 023**		**211 912**		**414 934**		**38 998**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**800 796**	**203 023**		**211 912**		**414 934**		**38 998**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**800 796**	**203 023**		**211 912**		**414 934**		**38 998**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**84 904**	**-**	**92 625**	**-**	**177 529**	**-**	**111 370**	**37.7%**	**(16.8%)**
National Government	-	81 999	-	68 851	-	150 850	-	109 331	37.2%	(37.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**81 999**	**-**	**68 851**	**-**	**150 850**	**-**	**109 331**	**37.2%**	**(37.0%)**
Borrowing	-	-	-	20 060	-	20 060	-	-	-	(100.0%)
Internally generated funds	-	2 905	-	3 714	-	6 619	-	2 039	-	82.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**84 904**	**-**	**92 625**	**-**	**177 529**	**-**	**111 370**	**37.7%**	**(16.8%)**
Governance and Administration	**-**	**27**	**-**	**52**	**-**	**79**	**-**	**590**	**18.5%**	**(91.2%)**
Executive & Council	-	-	-	33	-	33	-	74	6.3%	(55.7%)
Budget & Treasury Office	-	27	-	-	-	27	-	45	7.2%	(100.0%)
Corporate Services	-	-	-	19	-	19	-	471	30.7%	(95.9%)
Community and Public Safety	**-**	**-**	**-**	**45**	**-**	**45**	**-**	**1 297**	**11.8%**	**(96.5%)**
Community & Social Services	-	-	-	45	-	45	-	1 297	11.8%	(96.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**197**	**-**	**197**	**-**	**10**	**16.1%**	**1 823.9%**
Planning and Development	-	-	-	197	-	197	-	10	16.1%	1 823.9%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**84 877**	**-**	**92 331**	**-**	**177 208**	**-**	**109 473**	**38.5%**	**(15.7%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	84 877	-	92 331	-	177 208	-	109 473	38.5%	(15.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**620 195**	**397 677**	**64.1%**	**381 301**	**61.5%**	**778 978**	**125.6%**	**361 255**	**54.1%**	**5.5%**
Ratepayers and other	**258 827**	**240 664**	**93.0%**	**226 908**	**87.7%**	**467 572**	**180.7%**	**117 349**	**156.8%**	**93.4%**
Government - operating	345 968	8 966	2.6%	19 360	5.6%	28 326	8.2%	3 087	1.1%	527.1%
Government - capital	-	146 755	-	133 749	-	280 504	-	239 650	65.3%	(44.2%)
Interest	15 400	1 292	8.4%	1 284	8.3%	2 576	16.7%	1 169	-	9.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(383 774)**	**(317 651)**	**82.8%**	**(335 318)**	**87.4%**	**(652 969)**	**170.1%**	**(238 534)**	**80.7%**	**40.6%**
Suppliers and employees	(360 861)	(315 955)	87.6%	(329 227)	91.2%	(645 182)	178.8%	(238 039)	85.4%	38.3%
Finance charges	(2 913)	(1 090)	37.4%	-	-	(1 090)	37.4%	-	-	-
Transfers and grants	(20 000)	(606)	3.0%	(6 091)	30.5%	(6 697)	33.5%	(496)	2.5%	1 128.8%
Net Cash from/(used) Operating Activities	**236 421**	**80 026**	**33.8%**	**45 983**	**19.4%**	**126 009**	**53.3%**	**122 720**	**36.9%**	**(62.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(800 765)**	**(50 394)**	**6.3%**	**(51 909)**	**6.5%**	**(102 303)**	**12.8%**	**(112 728)**	**32.8%**	**(54.0%)**
Capital assets	(800 765)	(50 394)	6.3%	(51 909)	6.5%	(102 303)	12.8%	(112 728)	32.8%	(54.0%)
Net Cash from/(used) Investing Activities	**(800 765)**	**(50 394)**	**6.3%**	**(51 909)**	**6.5%**	**(102 303)**	**12.8%**	**(112 728)**	**32.8%**	**(54.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(564 344)**	**29 632**	**(5.3%)**	**(5 926)**	**1.1%**	**23 706**	**(4.2%)**	**9 992**	**73.6%**	**(159.3%)**
Cash/cash equivalents at the year begin:	152 863	-	-	29 632	19.4%	-	-	12 692	-	133.5%
Cash/cash equivalents at the year end:	**(411 481)**	**29 632**	**(7.2%)**	**23 706**	**(5.8%)**	**23 706**	**(5.8%)**	**22 684**	**64.1%**	**4.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 701	3.0%	47	.1%	1 194	2.1%	54 327	94.9%	57 270	89.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	326	4.6%	-	-	189	2.7%	6 510	92.7%	7 025	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(393)	113.6%	-	-	24	(6.8%)	24	(6.8%)	(346)	(.5%)	-	-	-	-
Total By Income Source	**1 635**	**2.6%**	**47**	**.1%**	**1 407**	**2.2%**	**60 861**	**95.2%**	**63 950**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	411	3.4%	-	-	332	2.7%	11 501	93.9%	12 245	19.1%	-	-	-	-
Commercial	367	2.1%	47	.3%	386	2.2%	16 854	95.5%	17 654	27.6%	-	-	-	-
Households	856	2.5%	-	-	689	2.0%	32 506	95.5%	34 051	53.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 635**	**2.6%**	**47**	**.1%**	**1 407**	**2.2%**	**60 861**	**95.2%**	**63 950**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	55 732	100.0%	-	-	-	-	-	-	55 732	90.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	771	15.1%	390	7.6%	171	3.3%	3 769	73.9%	5 100	8.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	20	2.4%	818	97.6%	838	1.4%
Total	**56 503**	**91.6%**	**390**	**.6%**	**191**	**.3%**	**4 587**	**7.4%**	**61 670**	**100.0%**

Contact Details

Municipal Manager	Mr Owen hlazoo (Acting)	039 254 5000
Financial Manager	Mr L Fokazi	039 254 5000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**5 507 375**	**1 544 502**	**28.0%**	**1 431 780**	**26.0%**	**2 976 282**	**54.0%**	**989 407**	**53.6%**	**44.7%**
Property rates	568 524	255 970	45.0%	244 542	43.0%	500 511	88.0%	128 911	51.9%	89.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 102 657	570 637	27.1%	423 136	20.1%	993 773	47.3%	278 683	54.5%	51.8%
Service charges - water revenue	589 873	131 165	22.2%	162 945	27.6%	294 110	49.9%	147 398	47.7%	10.5%
Service charges - sanitation revenue	143 043	50 737	35.5%	51 978	36.3%	102 715	71.8%	36 503	52.8%	42.4%
Service charges - refuse revenue	97 396	28 701	29.5%	28 212	29.0%	56 913	58.4%	12 642	85.3%	123.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	25 908	2 842	11.0%	3 813	14.7%	6 655	25.7%	3 400	28.1%	12.1%
Interest earned - external investments	177 902	37 369	21.0%	36 980	20.8%	74 349	41.8%	6 337	39.6%	483.5%
Interest earned - outstanding debtors	146 843	34 737	23.7%	36 825	25.1%	71 562	48.7%	29 634	240.9%	24.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 208	1 094	8.3%	2 991	22.6%	4 085	30.9%	727	36.9%	311.2%
Licences and permits	843	128	15.1%	116	13.7%	243	28.9%	104	30.8%	11.0%
Agency services	3 631	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	654 372	253 613	38.8%	220 060	33.6%	473 673	72.4%	202 878	70.3%	8.5%
Other own revenue	982 276	177 509	18.1%	220 182	22.4%	397 692	40.5%	142 189	37.2%	54.9%
Gains on disposal of PPE	900	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 368 473**	**1 229 789**	**22.9%**	**1 214 122**	**22.6%**	**2 443 911**	**45.5%**	**811 992**	**38.6%**	**49.5%**
Employee related costs	1 191 122	260 626	21.9%	275 812	23.2%	536 438	45.0%	234 605	49.3%	17.6%
Remuneration of councillors	49 886	11 407	22.9%	11 670	23.4%	23 077	46.3%	10 294	44.3%	13.4%
Debt impairment	260 837	65 209	25.0%	65 209	25.0%	130 418	50.0%	26 050	36.4%	150.3%
Depreciation and asset impairment	449 583	112 396	25.0%	112 396	25.0%	224 792	50.0%	52 243	38.7%	115.1%
Finance charges	200 445	37 800	18.9%	39 351	19.6%	77 151	38.5%	3 002	5.7%	1 210.8%
Bulk purchases	1 602 367	516 437	32.2%	317 876	19.8%	834 313	52.1%	294 904	45.5%	7.8%
Other Materials	309 900	30 826	9.9%	71 282	23.0%	102 108	32.9%	35 404	21.2%	101.3%
Contracted services	288 081	43 827	15.2%	81 515	28.3%	125 341	43.5%	84 072	64.1%	(3.0%)
Transfers and grants	121 889	257	.2%	51 170	42.0%	51 428	42.2%	286	.7%	17 764.5%
Other expenditure	894 363	151 004	16.9%	187 841	21.0%	338 845	37.9%	71 132	20.2%	164.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**138 902**	**314 713**		**217 658**		**532 371**		**177 414**		
Transfers recognised - capital	686 388	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**825 290**	**314 713**		**217 658**		**532 371**		**177 414**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**825 290**	**314 713**		**217 658**		**532 371**		**177 414**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**825 290**	**314 713**		**217 658**		**532 371**		**177 414**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**825 290**	**314 713**		**217 658**		**532 371**		**177 414**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**865 989**	**103 122**	**11.9%**	**186 990**	**21.6%**	**290 112**	**33.5%**	**154 866**	**36.0%**	**20.7%**
National Government	642 615	86 939	13.5%	153 185	23.8%	240 123	37.4%	132 691	45.2%	15.4%
Provincial Government	43 773	-	-	1 384	3.2%	1 384	3.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**686 388**	**86 939**	**12.7%**	**154 569**	**22.5%**	**241 508**	**35.2%**	**132 691**	**44.9%**	**16.5%**
Borrowing	36 684	-	-	3 418	9.3%	3 418	9.3%	11 276	13.8%	(69.7%)
Internally generated funds	131 028	10 164	7.8%	25 038	19.1%	35 202	26.9%	9 233	19.5%	171.2%
Public contributions and donations	11 888	6 019	50.6%	3 964	33.3%	9 984	84.0%	1 666	18.5%	138.0%
Capital Expenditure Standard Classification	**865 989**	**103 122**	**11.9%**	**186 990**	**21.6%**	**290 112**	**33.5%**	**154 866**	**36.0%**	**20.7%**
Governance and Administration	**64 393**	**246**	**.4%**	**7 967**	**12.4%**	**8 213**	**12.8%**	**9 461**	**23.7%**	**(15.8%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	230	11.5%	1 017	50.9%	1 248	62.4%	2 012	30.5%	(49.4%)
Corporate Services	62 393	16	-	6 950	11.1%	6 966	11.2%	7 450	22.7%	(6.7%)
Community and Public Safety	**42 384**	**3 026**	**7.1%**	**3 595**	**8.5%**	**6 621**	**15.6%**	**11 561**	**35.8%**	**(68.9%)**
Community & Social Services	22 484	-	-	2 110	9.4%	2 110	9.4%	-	-	(100.0%)
Sport And Recreation	12 100	3 026	25.0%	38	.3%	3 064	25.3%	5 748	38.2%	(99.3%)
Public Safety	7 300	-	-	-	-	-	-	2 983	85.2%	(100.0%)
Housing	500	-	-	1 448	289.5%	1 448	289.5%	2 830	20.5%	(48.9%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**181 837**	**24 746**	**13.6%**	**55 881**	**30.7%**	**80 626**	**44.3%**	**64 392**	**49.4%**	**(13.2%)**
Planning and Development	65 245	14 203	21.8%	8 121	12.4%	22 324	34.2%	1 332	4.1%	509.5%
Road Transport	116 592	10 543	9.0%	47 759	41.0%	58 302	50.0%	63 060	68.8%	(24.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**575 674**	**75 105**	**13.0%**	**119 547**	**20.8%**	**194 651**	**33.8%**	**69 451**	**32.0%**	**72.1%**
Electricity	156 588	10 838	6.9%	26 003	16.6%	36 841	23.5%	18 607	36.3%	39.7%
Water	178 388	33 931	19.0%	43 305	24.3%	77 236	43.3%	34 357	43.0%	26.0%
Waste Water Management	227 147	29 663	13.1%	47 766	21.0%	77 429	34.1%	13 768	13.7%	246.9%
Waste Management	13 550	672	5.0%	2 473	18.3%	3 145	23.2%	2 719	35.5%	(9.0%)
Other	**1 700**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**5 853 000**	**1 315 666**	**22.5%**	**1 732 248**	**29.6%**	**3 047 914**	**52.1%**	**1 262 023**	**62.3%**	**37.3%**
Ratepayers and other	**4 194 837**	**1 030 590**	**24.6%**	**1 086 194**	**25.9%**	**2 116 784**	**50.5%**	**853 224**	**58.6%**	**27.3%**
Government - operating	654 372	260 913	39.9%	216 483	33.1%	477 396	73.0%	240 411	76.9%	(10.0%)
Government - capital	686 388	18 558	2.7%	424 036	61.8%	442 594	64.5%	167 793	72.9%	152.7%
Interest	317 403	5 605	1.8%	5 535	1.7%	11 140	3.5%	596	2.2%	829.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(5 009 260)**	**(1 187 280)**	**23.7%**	**(970 908)**	**19.4%**	**(2 158 187)**	**43.1%**	**(898 370)**	**53.2%**	**8.1%**
Suppliers and employees	(4 686 926)	(1 181 823)	25.2%	(930 077)	19.8%	(2 111 901)	45.1%	(769 021)	52.5%	20.9%
Finance charges	(200 445)	(5 201)	2.6%	(6 752)	3.4%	(11 954)	6.0%	(81 466)	133.0%	(91.7%)
Transfers and grants	(121 889)	(255)	.2%	(34 078)	28.0%	(34 333)	28.2%	(47 883)	34.7%	(28.8%)
Net Cash from/(used) Operating Activities	**843 739**	**128 386**	**15.2%**	**761 340**	**90.2%**	**889 727**	**105.5%**	**363 652**	**108.2%**	**109.4%**
Cash Flow from Investing Activities										
Receipts	**66 889**	**-**	**-**	**(180 557)**	**(269.9%)**	**(180 557)**	**(269.9%)**	**-**	**.1%**	**(100.0%)**
Proceeds on disposal of PPE	11 889	-	-	-	-	-	-	-	.1%	-
Decrease in non-current debtors	55 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	(180 557)	-	(180 557)	-	-	-	(100.0%)
Payments	**(692 791)**	**(153 059)**	**22.1%**	**(210 315)**	**30.4%**	**(363 374)**	**52.5%**	**(176 654)**	**53.6%**	**19.1%**
Capital assets	(692 791)	(153 059)	22.1%	(210 315)	30.4%	(363 374)	52.5%	(176 654)	53.6%	19.1%
Net Cash from/(used) Investing Activities	**(625 902)**	**(153 059)**	**24.5%**	**(390 872)**	**62.4%**	**(543 931)**	**86.9%**	**(176 654)**	**55.6%**	**121.3%**
Cash Flow from Financing Activities										
Receipts	**46 394**	**15 667**	**33.8%**	**7 713**	**16.6%**	**23 380**	**50.4%**	**1 324**	**38.1%**	**482.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 394	15 137	37.5%	7 120	17.6%	22 257	55.1%	-	36.0%	(100.0%)
Increase (decrease) in consumer deposits	6 000	530	8.8%	593	9.9%	1 123	18.7%	1 324	216.1%	(55.2%)
Payments	**(35 000)**	**(1 815)**	**5.2%**	**(2 749)**	**7.9%**	**(4 564)**	**13.0%**	**(2 473)**	**20.8%**	**11.2%**
Repayment of borrowing	(35 000)	(1 815)	5.2%	(2 749)	7.9%	(4 564)	13.0%	(2 473)	20.8%	11.2%
Net Cash from/(used) Financing Activities	**11 394**	**13 852**	**121.6%**	**4 964**	**43.6%**	**18 816**	**165.1%**	**(1 149)**	**40.6%**	**(532.1%)**
Net Increase/(Decrease) in cash held	**229 231**	**(10 821)**	**(4.7%)**	**375 433**	**163.8%**	**364 612**	**159.1%**	**185 849**	**269.4%**	**102.0%**
Cash/cash equivalents at the year begin:	423 517	572 652	135.2%	561 831	132.7%	572 652	135.2%	624 347	260.4%	(10.0%)
Cash/cash equivalents at the year end:	**652 748**	**561 831**	**86.1%**	**937 264**	**143.6%**	**937 264**	**143.6%**	**810 196**	**265.5%**	**15.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	67 255	7.5%	58 156	6.5%	41 205	4.6%	731 015	81.4%	897 631	34.7%	-	-	716 345	79.0%
Trade and Other Receivables from Exchange Transactions - Electric	126 372	19.3%	53 990	8.2%	49 241	7.5%	425 141	64.9%	654 745	25.3%	-	-	221 737	33.0%
Receivables from Non-exchange Transactions - Property Rates	74 326	15.4%	53 326	11.1%	44 520	9.3%	309 113	64.2%	481 284	18.6%	175 915	36.6%	167 405	34.0%
Receivables from Exchange Transactions - Waste Water Manageme	17 713	9.0%	11 564	5.9%	9 607	4.9%	157 370	80.2%	196 254	7.6%	-	-	167 893	85.0%
Receivables from Exchange Transactions - Waste Management	9 993	15.8%	7 586	12.0%	7 054	11.2%	38 513	61.0%	63 147	2.4%	-	-	17 416	27.0%
Receivables from Exchange Transactions - Property Rental Debtors	309	.4%	373	.5%	356	.5%	68 210	98.5%	69 248	2.7%	-	-	47 181	68.0%
Interest on Arrear Debtor Accounts	9 392	5.1%	8 759	4.8%	9 179	5.0%	156 165	85.1%	183 495	7.1%	-	-	73 687	40.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 904	7.0%	2 174	5.3%	2 401	5.8%	33 869	81.9%	41 348	1.6%	-	-	-	-
Total By Income Source	**308 265**	**11.9%**	**195 928**	**7.6%**	**163 564**	**6.3%**	**1 919 396**	**74.2%**	**2 587 153**	**100.0%**	**175 915**	**6.8%**	**1 411 663**	**54.0%**
Debtors Age Analysis By Customer Group														
Organs of State	41 726	20.0%	33 450	16.0%	23 267	11.1%	110 344	52.9%	208 786	8.1%	-	-	-	-
Commercial	143 728	18.8%	69 224	9.1%	59 634	7.8%	490 493	64.3%	763 079	29.5%	-	-	-	-
Households	122 812	7.6%	93 254	5.8%	80 663	5.0%	1 318 560	81.6%	1 615 288	62.4%	175 915	10.9%	1 411 663	87.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**308 265**	**11.9%**	**195 928**	**7.6%**	**163 564**	**6.3%**	**1 919 396**	**74.2%**	**2 587 153**	**100.0%**	**175 915**	**6.8%**	**1 411 663**	**54.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	77 802	100.0%	-	-	-	-	-	-	77 802	59.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 397	56.2%	6 631	12.3%	6 920	12.8%	10 145	18.8%	54 093	41.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**108 199**	**82.0%**	**6 631**	**5.0%**	**6 920**	**5.2%**	**10 145**	**7.7%**	**131 895**	**100.0%**

Contact Details

Municipal Manager	Ms S M Mazibuko	051 405 8621
Financial Manager	Mr E M Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**108 610**	**35 947**	**33.1%**	**11 257**	**10.4%**	**47 205**	**43.5%**	**28 537**	**63.4%**	**(60.6%)**
Property rates	6 739	2 473	36.7%	2 429	36.0%	4 901	72.7%	2 066	63.8%	17.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	22 642	3 773	16.7%	2 092	9.2%	5 865	25.9%	3 168	32.7%	(34.0%)
Service charges - water revenue	7 695	1 826	23.7%	1 782	23.2%	3 608	46.9%	1 775	44.7%	.4%
Service charges - sanitation revenue	6 939	1 744	25.1%	1 975	28.5%	3 719	53.6%	1 783	56.7%	10.7%
Service charges - refuse revenue	6 946	1 938	27.9%	1 940	27.9%	3 878	55.8%	1 737	60.6%	11.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	424	116	27.3%	84	19.8%	200	47.1%	110	58.3%	(23.9%)
Interest earned - external investments	1 352	44	3.2%	683	50.5%	727	53.8%	26	40.3%	2 570.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	25	3	12.2%	-	-	3	12.2%	8	4 576.3%	(100.0%)
Fines	88	11	12.8%	8	8.7%	19	21.5%	14	33.5%	(46.7%)
Licences and permits	6	-	-	-	-	-	-	0	28.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 974	23 954	44.4%	240	.4%	24 194	44.8%	17 559	78.0%	(98.6%)
Other own revenue	1 781	66	3.7%	26	1.4%	92	5.2%	290	212.6%	(91.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**112 200**	**17 465**	**15.6%**	**20 692**	**18.4%**	**38 157**	**34.0%**	**17 355**	**33.6%**	**19.2%**
Employee related costs	35 971	7 027	19.5%	7 122	19.8%	14 149	39.3%	6 724	40.7%	5.9%
Remuneration of councillors	3 575	711	19.9%	459	12.9%	1 170	32.7%	829	55.0%	(44.6%)
Debt impairment	5 296	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 438	-	-	-	-	-	-	-	-	-
Finance charges	68	-	-	1	1.2%	1	1.2%	-	-	(100.0%)
Bulk purchases	20 701	3 184	15.4%	7 056	34.1%	10 240	49.5%	4 304	41.2%	63.9%
Other Materials	-	-	-	251	-	251	-	-	-	(100.0%)
Contracted services	3 622	3 471	95.8%	1 169	32.3%	4 641	128.1%	-	-	(100.0%)
Transfers and grants	-	-	-	1 188	-	1 188	-	-	-	(100.0%)
Other expenditure	36 529	3 072	8.4%	3 444	9.4%	6 516	17.8%	5 498	31.6%	(37.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 590)**	**18 482**		**(9 434)**		**9 048**		**11 182**		
Transfers recognised - capital	42 306	4 160	9.8%	(107)	(.3%)	4 053	9.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	2 506	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41 222**	**22 642**		**(9 542)**		**13 101**		**11 182**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**41 222**	**22 642**		**(9 542)**		**13 101**		**11 182**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41 222**	**22 642**		**(9 542)**		**13 101**		**11 182**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**41 222**	**22 642**		**(9 542)**		**13 101**		**11 182**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**44 812**	**5 991**	**13.4%**	**6 956**	**15.5%**	**12 947**	**28.9%**	**4 861**	**47.8%**	**43.1%**
National Government	34 306	4 295	12.5%	5 464	15.9%	9 760	28.4%	3 717	44.3%	47.0%
Provincial Government	8 000	-	-	-	-	-	-	163	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 306**	**4 295**	**10.2%**	**5 464**	**12.9%**	**9 760**	**23.1%**	**3 881**	**45.0%**	**40.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 507	1 695	67.6%	1 491	59.5%	3 187	127.1%	980	82.3%	52.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44 812**	**5 991**	**13.4%**	**6 956**	**15.5%**	**12 947**	**28.9%**	**4 861**	**47.8%**	**43.1%**
Governance and Administration	**475**	**413**	**87.1%**	**526**	**110.7%**	**939**	**197.8%**	**816**	**348.2%**	**(35.6%)**
Executive & Council	89	107	119.2%	62	69.6%	169	188.9%	-	10.9%	(100.0%)
Budget & Treasury Office	238	297	124.7%	452	190.0%	749	314.8%	814	751.7%	(44.4%)
Corporate Services	147	10	6.6%	11	7.5%	21	14.0%	3	14.8%	282.0%
Community and Public Safety	**5 506**	**2 088**	**37.9%**	**1 565**	**28.4%**	**3 652**	**66.3%**	**1 560**	**41.1%**	**.3%**
Community & Social Services	12	1 981	16 157.4%	1 114	9 088.8%	3 095	25 246.2%	1 560	44.1%	(28.6%)
Sport And Recreation	5 273	107	2.0%	450	8.5%	557	10.6%	-	-	(100.0%)
Public Safety	221	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**263**	**2 950**	**1 120.0%**	**3 938**	**1 495.3%**	**6 888**	**2 615.3%**	**2 353**	**49.2%**	**67.4%**
Planning and Development	16	2	9.8%	-	-	2	9.8%	-	-	-
Road Transport	248	2 948	1 190.7%	3 938	1 590.5%	6 886	2 781.2%	2 353	49.3%	67.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 569**	**541**	**1.4%**	**927**	**2.4%**	**1 468**	**3.8%**	**132**	**46.7%**	**604.4%**
Electricity	159	515	323.4%	344	215.6%	859	539.1%	-	34.8%	(100.0%)
Water	18 309	25	.1%	7	-	32	.2%	66	144.5%	(89.0%)
Waste Water Management	14 482	-	-	376	2.6%	376	2.6%	66	25.0%	472.7%
Waste Management	5 618	-	-	200	3.6%	200	3.6%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**89 657**	**47 100**	**52.5%**	**14 791**	**16.5%**	**61 891**	**69.0%**	**24 971**	**55.2%**	**(40.8%)**
Ratepayers and other	**-**	**21 306**	**-**	**6 410**	**-**	**27 716**	**-**	**7 378**	**31.4%**	**(13.1%)**
Government - operating	53 974	21 014	38.9%	300	.6%	21 314	39.5%	17 559	78.0%	(98.3%)
Government - capital	34 306	4 108	12.0%	8 081	23.6%	12 189	35.5%	-	49.9%	(100.0%)
Interest	1 352	669	49.5%	-	-	669	49.5%	26	40.3%	(100.0%)
Dividends	25	3	12.2%	-	-	3	12.2%	8	4 340.8%	(100.0%)
Payments	**(105 000)**	**(26 623)**	**25.4%**	**(21 342)**	**20.3%**	**(47 965)**	**45.7%**	**(17 355)**	**33.6%**	**23.0%**
Suppliers and employees	(104 932)	(26 435)	25.2%	(19 255)	18.3%	(45 690)	43.5%	(17 334)	33.6%	11.1%
Finance charges	(68)	(187)	275.6%	(33)	48.7%	(221)	324.3%	(20)	30.9%	62.3%
Transfers and grants	-	-	-	(2 055)	-	(2 055)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**(15 343)**	**20 477**	**(133.5%)**	**(6 551)**	**42.7%**	**13 926**	**(90.8%)**	**7 616**	**152.8%**	**(186.0%)**
Cash Flow from Investing Activities										
Receipts	**8 208**	**(12 073)**	**(147.1%)**	**-**	**-**	**(12 073)**	**(147.1%)**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 638	2 292	86.9%	-	-	2 292	86.9%	-	-	-
Decrease in non-current debtors	(150)	(7 206)	4 804.1%	-	-	(7 206)	4 804.1%	-	-	-
Decrease in other non-current receivables	(80)	(159)	199.3%	-	-	(159)	199.3%	-	-	-
Decrease (increase) in non-current investments	5 800	(7 000)	(120.7%)	-	-	(7 000)	(120.7%)	-	-	-
Payments	**(36 812)**	**(8 308)**	**22.6%**	**(4 428)**	**12.0%**	**(12 735)**	**34.6%**	**(4 861)**	**47.8%**	**(8.9%)**
Capital assets	(36 812)	(8 308)	22.6%	(4 428)	12.0%	(12 735)	34.6%	(4 861)	47.8%	(8.9%)
Net Cash from/(used) Investing Activities	**(28 604)**	**(20 381)**	**71.3%**	**(4 428)**	**15.5%**	**(24 809)**	**86.7%**	**(4 861)**	**47.8%**	**(8.9%)**
Cash Flow from Financing Activities										
Receipts	**-**	**19**	**-**	**-**	**-**	**19**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19	-	-	-	19	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**19**	**-**	**-**	**-**	**19**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(43 947)**	**115**	**(.3%)**	**(10 979)**	**25.0%**	**(10 864)**	**24.7%**	**2 754**	**(1 793.9%)**	**(498.6%)**
Cash/cash equivalents at the year begin:	42 000	13 508	32.2%	13 623	32.4%	13 508	32.2%	28 145	269.0%	(51.6%)
Cash/cash equivalents at the year end:	**(1 947)**	**13 623**	**(699.7%)**	**2 644**	**(135.8%)**	**2 644**	**(135.8%)**	**30 900**	**1 916.5%**	**(91.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	362	4.2%	289	3.4%	372	4.3%	7 555	88.1%	8 577	22.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	363	14.0%	155	6.0%	155	5.9%	1 925	74.1%	2 598	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	755	6.7%	675	6.0%	587	5.2%	9 318	82.2%	11 334	29.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	345	4.4%	289	3.7%	309	3.9%	6 963	88.1%	7 907	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	327	4.2%	279	3.6%	307	4.0%	6 848	88.2%	7 761	19.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	2.3%	15	2.2%	7	1.1%	670	94.5%	709	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	24.8%	2	2.8%	1	2.3%	39	70.0%	55	.1%	-	-	-	-
Total By Income Source	**2 181**	**5.6%**	**1 704**	**4.4%**	**1 738**	**4.5%**	**33 317**	**85.6%**	**38 941**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	256	5.9%	212	4.9%	174	4.1%	3 662	85.1%	4 304	11.1%	-	-	-	-
Commercial	637	7.1%	467	5.2%	436	4.9%	7 433	82.8%	8 974	23.0%	-	-	-	-
Households	1 286	5.0%	1 024	4.0%	1 127	4.4%	22 220	86.6%	25 659	65.9%	-	-	-	-
Other	2	44.4%	0	2.7%	0	2.8%	2	50.1%	4	-	-	-	-	-
Total By Customer Group	**2 181**	**5.6%**	**1 704**	**4.4%**	**1 738**	**4.5%**	**33 317**	**85.6%**	**38 941**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	81	84.0%	15	16.0%	-	-	96	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**81**	**84.0%**	**15**	**16.0%**	**-**	**-**	**96**	**100.0%**

Contact Details

Municipal Manager	Mr Zolile Manjiya	053 205 9200
Financial Manager	Mr Zolile Manjiya	053 205 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**208 106**	**75 558**	**36.3%**	**75 016**	**36.0%**	**150 574**	**72.4%**	**55 138**	**65.0%**	**36.1%**
Property rates	16 535	1 709	10.3%	2 940	17.8%	4 649	28.1%	1 897	22.2%	54.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	50 583	-	-	-	-	-	-	-	-	-
Service charges - water revenue	14 959	1 072	7.2%	1 474	9.9%	2 546	17.0%	1 185	21.8%	24.4%
Service charges - sanitation revenue	10 014	806	8.1%	1 082	10.8%	1 888	18.9%	877	20.4%	23.3%
Service charges - refuse revenue	7 282	613	8.4%	812	11.1%	1 425	19.6%	668	21.0%	21.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 086	35 668	38.7%	38 037	41.3%	73 705	80.0%	29 514	74.8%	28.9%
Other own revenue	16 646	35 689	214.4%	30 672	184.3%	66 361	398.7%	20 996	312.7%	46.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**250 339**	**61 641**	**24.6%**	**56 861**	**22.7%**	**118 502**	**47.3%**	**69 873**	**77.5%**	**(18.6%)**
Employee related costs	76 214	19 373	25.4%	19 097	25.1%	38 470	50.5%	18 841	47.7%	1.4%
Remuneration of councillors	4 320	1 010	23.4%	673	15.6%	1 684	39.0%	1 123	32.6%	(40.0%)
Debt impairment	-	10 558	-	7 039	-	17 597	-	-	-	(100.0%)
Depreciation and asset impairment	42 232	-	-	-	-	-	-	1 750	50.0%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	52 826	3 894	7.4%	3 528	6.7%	7 422	14.1%	6 852	29.0%	(48.5%)
Other Materials	-	7 776	-	82	-	7 858	-	3 996	-	(98.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	7 035	-	2 923	-	9 958	-	-	-	(100.0%)
Other expenditure	74 747	11 994	16.0%	23 520	31.5%	35 514	47.5%	37 312	134.1%	(37.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(42 233)**	**13 917**		**18 155**		**32 072**		**(14 735)**		
Transfers recognised - capital	-	24 550	-	20 185	-	44 736	-	1 424	-	1 317.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(42 233)**	**38 467**		**38 340**		**76 807**		**(13 311)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(42 233)**	**38 467**		**38 340**		**76 807**		**(13 311)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(42 233)**	**38 467**		**38 340**		**76 807**		**(13 311)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(42 233)**	**38 467**		**38 340**		**76 807**		**(13 311)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**51 271**	**14 934**	**29.1%**	**9 559**	**18.6%**	**24 492**	**47.8%**	**3 996**	**20.1%**	**139.2%**
National Government	48 281	14 850	30.8%	9 559	19.8%	24 408	50.6%	3 996	21.2%	139.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 281**	**14 850**	**30.8%**	**9 559**	**19.8%**	**24 408**	**50.6%**	**3 996**	**21.2%**	**139.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 990	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	84	-	-	-	84	-	-	-	-
Capital Expenditure Standard Classification	**51 271**	**14 934**	**29.1%**	**9 559**	**18.6%**	**24 492**	**47.8%**	**3 996**	**20.1%**	**139.2%**
Governance and Administration	**950**	**427**	**45.0%**	**-**	**-**	**427**	**45.0%**	**-**	**-**	**-**
Executive & Council	350	97	27.8%	-	-	97	27.8%	-	-	-
Budget & Treasury Office	600	330	55.0%	-	-	330	55.0%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 765**	**199**	**4.2%**	**-**	**-**	**199**	**4.2%**	**-**	**-**	**-**
Community & Social Services	1 040	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 725	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	199	-	-	-	199	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 231**	**4 183**	**37.2%**	**2 354**	**21.0%**	**6 537**	**58.2%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 231	4 183	37.2%	2 354	21.0%	6 537	58.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**34 325**	**10 124**	**29.5%**	**7 205**	**21.0%**	**17 329**	**50.5%**	**3 996**	**28.5%**	**80.3%**
Electricity	1 050	-	-	-	-	-	-	-	-	-
Water	24 900	10 032	40.3%	5 864	23.6%	15 896	63.8%	3 996	39.7%	46.8%
Waste Water Management	8 375	92	1.1%	1 340	16.0%	1 433	17.1%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**256 389**	**100 108**	**39.0%**	**95 202**	**37.1%**	**195 310**	**76.2%**	**62 808**	**76.8%**	**51.6%**
Ratepayers and other	**116 022**	**39 890**	**34.4%**	**6 683**	**5.8%**	**46 573**	**40.1%**	**25 624**	**57.8%**	**(73.9%)**
Government - operating	92 086	35 668	38.7%	67 429	73.2%	103 097	112.0%	29 514	72.4%	128.5%
Government - capital	48 281	24 550	50.8%	21 089	43.7%	45 640	94.5%	7 670	-	175.0%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(298 620)**	**(119 462)**	**40.0%**	**(75 396)**	**25.2%**	**(194 858)**	**65.3%**	**(59 508)**	**69.0%**	**26.7%**
Suppliers and employees	(297 701)	(119 462)	40.1%	(53 096)	17.8%	(172 558)	58.0%	(59 508)	69.0%	(10.8%)
Finance charges	(919)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	(22 300)	-	(22 300)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**(42 231)**	**(19 354)**	**45.8%**	**19 805**	**(46.9%)**	**451**	**(1.1%)**	**3 300**	**(137.7%)**	**500.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(14 934)**	**-**	**(12 349)**	**-**	**(27 283)**	**-**	**(3 996)**	**-**	**209.1%**
Capital assets	-	(14 934)	-	(12 349)	-	(27 283)	-	(3 996)	-	209.1%
Net Cash from/(used) Investing Activities	**-**	**(14 934)**	**-**	**(12 349)**	**-**	**(27 283)**	**-**	**(3 996)**	**-**	**209.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(42 231)**	**(34 288)**	**81.2%**	**7 456**	**(17.7%)**	**(26 832)**	**63.5%**	**(696)**	**8.9%**	**(1 171.0%)**
Cash/cash equivalents at the year begin:	-	-	-	(34 288)	-	-	-	44	-	(77 374.6%)
Cash/cash equivalents at the year end:	**(42 231)**	**(34 288)**	**81.2%**	**(26 832)**	**63.5%**	**(26 832)**	**63.5%**	**(652)**	**8.9%**	**4 016.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	678	4.9%	764	5.5%	954	6.8%	11 547	82.8%	13 943	22.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	49	.3%	48	.3%	47	.3%	15 894	99.1%	16 038	25.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	481	3.0%	589	3.6%	669	4.1%	14 565	89.3%	16 303	26.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	340	2.9%	478	4.1%	492	4.2%	10 481	88.9%	11 791	18.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	1.4%	46	1.5%	60	1.9%	2 990	95.2%	3 141	5.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 391	100.0%	1 391	2.2%	-	-	-	-
Total By Income Source	**1 593**	**2.5%**	**1 924**	**3.1%**	**2 222**	**3.5%**	**56 867**	**90.8%**	**62 607**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	194	6.1%	174	5.5%	152	4.8%	2 658	83.6%	3 178	5.1%	-	-	-	-
Commercial	23	2.4%	29	3.1%	34	3.7%	843	90.7%	930	1.5%	-	-	-	-
Households	1 377	2.4%	1 721	2.9%	2 035	3.5%	53 366	91.2%	58 499	93.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 593**	**2.5%**	**1 924**	**3.1%**	**2 222**	**3.5%**	**56 867**	**90.8%**	**62 607**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 716	3.5%	(1 213)	(2.5%)	2 910	6.0%	45 022	93.0%	48 435	61.6%
PAYE deductions	664	9.7%	664	9.7%	635	9.3%	4 873	71.3%	6 837	8.7%
VAT (output less input)	-	-	(813)	23.7%	(873)	25.4%	(1 748)	50.9%	(3 434)	(4.4%)
Pensions / Retirement	-	-	-	-	-	-	13 329	100.0%	13 329	16.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 401	38.1%	(1 001)	(27.2%)	(400)	(10.9%)	3 677	100.0%	3 677	4.7%
Other	-	-	-	-	-	-	9 803	100.0%	9 803	12.5%
Total	**3 781**	**4.8%**	**(2 363)**	**(3.0%)**	**2 273**	**2.9%**	**74 957**	**95.3%**	**78 648**	**100.0%**

Contact Details

Municipal Manager	Ms LY Moletsane	051 713 9202
Financial Manager	Mr Phakiso mekhoe	051 713 9243

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**119 957**	**37 410**	**31.2%**	**25 682**	**21.4%**	**63 092**	**52.6%**	**24 746**	**67.1%**	**3.8%**
Property rates	9 269	5 821	62.8%	407	4.4%	6 228	67.2%	640	11.5%	(36.4%)
Property rates - penalties and collection charges	2	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 000	-	-	-	-	-	-	-	-	-
Service charges - water revenue	8 522	7 854	92.2%	8 453	99.2%	16 306	191.4%	3 934	202.9%	114.9%
Service charges - sanitation revenue	6 796	1 999	29.4%	2 176	32.0%	4 175	61.4%	1 794	48.2%	21.3%
Service charges - refuse revenue	4 248	1 331	31.3%	1 471	34.6%	2 802	66.0%	1 168	46.0%	25.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 469	107	4.3%	112	4.5%	219	8.9%	144	41.3%	(22.1%)
Interest earned - external investments	2	1	26.4%	2	98.7%	3	125.0%	1	6.7%	335.2%
Interest earned - outstanding debtors	-	102	-	147	-	249	-	0	1.0%	37 250.0%
Dividends received	9	9	97.5%	-	-	9	97.5%	-	103.8%	-
Fines	3 000	9	.3%	20	.7%	30	1.0%	12	94.3%	71.1%
Licences and permits	0	-	-	0	31.4%	0	31.4%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 125	19 904	33.7%	12 846	21.7%	32 750	55.4%	16 970	73.2%	(24.3%)
Other own revenue	6 514	274	4.2%	47	.7%	321	4.9%	83	1.4%	(43.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**133 391**	**18 322**	**13.7%**	**23 990**	**18.0%**	**42 312**	**31.7%**	**23 189**	**34.8%**	**3.5%**
Employee related costs	49 016	11 474	23.4%	11 923	24.3%	23 398	47.7%	9 689	45.8%	23.1%
Remuneration of councillors	2 963	711	24.0%	711	24.0%	1 422	48.0%	613	46.7%	16.1%
Debt impairment	4 748	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 952	-	-	-	-	-	-	-	-	-
Finance charges	537	60	11.1%	60	11.1%	120	22.3%	68	21.7%	(12.0%)
Bulk purchases	16 000	281	1.8%	77	.5%	358	2.2%	440	52.7%	(82.5%)
Other Materials	7 544	615	8.2%	418	5.5%	1 033	13.7%	994	54.4%	(58.0%)
Contracted services	312	14	4.5%	189	60.6%	204	65.2%	2 643	75.9%	(92.8%)
Transfers and grants	5 850	952	16.3%	724	12.4%	1 676	28.6%	2 787	9.1%	(74.0%)
Other expenditure	24 469	4 214	17.2%	9 887	40.4%	14 102	57.6%	5 955	65.7%	66.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 434)**	**19 088**		**1 692**		**20 780**		**1 557**		
Transfers recognised - capital	41 887	3 855	9.2%	9 559	22.8%	13 414	32.0%	4 622	13.3%	106.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	50 820	7 328	14.4%	8 111	16.0%	15 439	30.4%	10	-	81 011.5%
Surplus/(Deficit) after capital transfers and contributions	**79 273**	**30 271**		**19 361**		**49 633**		**6 189**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**79 273**	**30 271**		**19 361**		**49 633**		**6 189**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**79 273**	**30 271**		**19 361**		**49 633**		**6 189**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**79 273**	**30 271**		**19 361**		**49 633**		**6 189**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**50 820**	**6 750**	**13.3%**	**9 536**	**18.8%**	**16 286**	**32.0%**	**11 019**	**46.6%**	**(13.5%)**
National Government	48 887	6 750	13.8%	9 536	19.5%	16 286	33.3%	10 410	45.5%	(8.4%)
Provincial Government	-	-	-	-	-	-	-	481	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 887**	**6 750**	**13.8%**	**9 536**	**19.5%**	**16 286**	**33.3%**	**10 891**	**47.0%**	**(12.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	1 933	-	-	-	-	-	-	128	-	(100.0%)
Capital Expenditure Standard Classification	**50 820**	**6 750**	**13.3%**	**9 536**	**18.8%**	**16 286**	**32.0%**	**11 019**	**46.6%**	**(13.5%)**
Governance and Administration	**886**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**103.7%**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	414	-	-	-	-	-	-	-	-	-
Corporate Services	472	-	-	-	-	-	-	-	191.7%	-
Community and Public Safety	**3 049**	**93**	**3.0%**	**334**	**11.0%**	**427**	**14.0%**	**106**	**-**	**214.1%**
Community & Social Services	27	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 022	93	3.1%	334	11.1%	427	14.1%	106	-	214.1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 124**	**222**	**2.7%**	**82**	**1.0%**	**304**	**3.7%**	**609**	**172.7%**	**(86.5%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 124	222	2.7%	82	1.0%	304	3.7%	609	172.7%	(86.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 761**	**6 435**	**16.6%**	**9 119**	**23.5%**	**15 554**	**40.1%**	**10 303**	**41.4%**	**(11.5%)**
Electricity	1 781	-	-	346	19.4%	346	19.4%	896	-	(61.4%)
Water	25 116	5 604	22.3%	4 874	19.4%	10 478	41.7%	6 106	221.1%	(20.2%)
Waste Water Management	11 864	831	7.0%	3 899	32.9%	4 730	39.9%	3 301	19.9%	18.1%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**157 097**	**37 053**	**23.6%**	**25 689**	**16.4%**	**62 742**	**39.9%**	**26 103**	**53.5%**	**(1.6%)**
Ratepayers and other	**56 071**	**1 658**	**3.0%**	**2 756**	**4.9%**	**4 414**	**7.9%**	**1 795**	**18.7%**	**53.5%**
Government - operating	59 125	21 554	36.5%	12 846	21.7%	34 400	58.2%	17 270	73.2%	(25.6%)
Government - capital	41 887	13 841	33.0%	10 087	24.1%	23 928	57.1%	7 037	52.1%	43.3%
Interest	5	-	-	-	-	-	-	1	17.7%	(100.0%)
Dividends	9	-	-	-	-	-	-	-	25.6%	-
Payments	**(112 424)**	**(21 033)**	**18.7%**	**(20 353)**	**18.1%**	**(41 386)**	**36.8%**	**(20 616)**	**54.5%**	**(1.3%)**
Suppliers and employees	(105 969)	(21 033)	19.8%	(20 219)	19.1%	(41 252)	38.9%	(20 616)	55.9%	(1.9%)
Finance charges	(605)	-	-	(13)	2.1%	(13)	2.1%	-	6.5%	(100.0%)
Transfers and grants	(5 850)	-	-	(121)	2.1%	(121)	2.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**44 673**	**16 020**	**35.9%**	**5 336**	**11.9%**	**21 356**	**47.8%**	**5 488**	**51.5%**	**(2.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10 949**	**.5%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	10 949	-	(100.0%)
Payments	**(49 371)**	**(6 750)**	**13.7%**	**(9 536)**	**19.3%**	**(16 286)**	**33.0%**	**(11 019)**	**-**	**(13.5%)**
Capital assets	(49 371)	(6 750)	13.7%	(9 536)	19.3%	(16 286)	33.0%	(11 019)	-	(13.5%)
Net Cash from/(used) Investing Activities	**(49 371)**	**(6 750)**	**13.7%**	**(9 536)**	**19.3%**	**(16 286)**	**33.0%**	**(70)**	**47.2%**	**13 600.0%**
Cash Flow from Financing Activities										
Receipts	**5 860**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	5 800	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	-	-	-	-	-	-	-	-	-
Payments	**-**	**(68)**	**-**	**(68)**	**-**	**(136)**	**-**	**(136)**	**3.3%**	**(49.9%)**
Repayment of borrowing	-	(68)	-	(68)	-	(136)	-	(136)	3.3%	(49.9%)
Net Cash from/(used) Financing Activities	**5 860**	**(68)**	**(1.2%)**	**(68)**	**(1.2%)**	**(136)**	**(2.3%)**	**(136)**	**3.3%**	**(49.9%)**
Net Increase/(Decrease) in cash held	**1 162**	**9 202**	**791.9%**	**(4 268)**	**(367.3%)**	**4 934**	**424.6%**	**5 282**	**708.9%**	**(180.8%)**
Cash/cash equivalents at the year begin:	(1 384)	56	(4.0%)	9 258	(669.0%)	56	(4.0%)	79	-	11 682.0%
Cash/cash equivalents at the year end:	**(222)**	**9 258**	**(4 170.4%)**	**4 990**	**(2 247.7%)**	**4 990**	**(2 247.7%)**	**5 360**	**800.0%**	**(6.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 258	7.7%	1 388	3.3%	4 731	11.1%	33 181	78.0%	42 557	41.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	0	-	0	-	0	-	151	99.9%	151	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	439	5.9%	372	5.0%	358	4.8%	6 280	84.3%	7 449	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	633	3.3%	590	3.1%	581	3.0%	17 292	90.6%	19 097	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	440	3.1%	420	2.9%	417	2.9%	13 031	91.1%	14 308	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	2.8%	19	2.0%	20	2.0%	913	93.2%	980	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	126	.7%	123	.7%	122	.7%	17 645	97.9%	18 015	17.6%	-	-	-	-
Total By Income Source	**4 924**	**4.8%**	**2 912**	**2.8%**	**6 230**	**6.1%**	**88 492**	**86.3%**	**102 557**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	11	2.9%	10	2.7%	13	3.2%	358	91.2%	392	.4%	-	-	-	-
Commercial	359	6.3%	306	5.4%	281	4.9%	4 759	83.4%	5 705	5.6%	-	-	-	-
Households	4 221	5.0%	2 284	2.7%	4 090	4.8%	74 223	87.5%	84 817	82.7%	-	-	-	-
Other	332	2.9%	311	2.7%	1 846	15.9%	9 153	78.6%	11 643	11.4%	-	-	-	-
Total By Customer Group	**4 924**	**4.8%**	**2 912**	**2.8%**	**6 230**	**6.1%**	**88 492**	**86.3%**	**102 557**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	68	5.5%	12	1.0%	13	1.0%	1 148	92.5%	1 241	11.3%
Trade Creditors	180	2.4%	259	3.5%	1 055	14.3%	5 889	79.8%	7 382	67.0%
Auditor-General	1 244	51.8%	697	29.0%	462	19.2%	-	-	2 403	21.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 492**	**13.5%**	**968**	**8.8%**	**1 529**	**13.9%**	**7 037**	**63.8%**	**11 026**	**100.0%**

Contact Details

Municipal Manager	Mr TC Panyani	051 673 9602
Financial Manager	Mr JV Nkosi	051 673 9632

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALEDI (FS) (FS164)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**86 677**	**14 462**	**16.7%**	**36 889**	**42.6%**	**51 351**	**59.2%**	**12 090**	**144.8%**	**205.1%**
Property rates	4 272	594	13.9%	675	15.8%	1 269	29.7%	613	1 669.5%	10.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	2	-	(100.0%)
Service charges - electricity revenue	22 841	-	-	15 900	69.6%	15 900	69.6%	-	-	(100.0%)
Service charges - water revenue	4 084	1 070	26.2%	1 100	26.9%	2 171	53.2%	1 283	55.5%	(14.2%)
Service charges - sanitation revenue	3 790	869	22.9%	848	22.4%	1 717	45.3%	777	29.5%	9.0%
Service charges - refuse revenue	2 588	579	22.4%	566	21.9%	1 145	44.2%	553	37.8%	2.2%
Service charges - other	-	203	-	-	-	203	-	-	-	-
Rental of facilities and equipment	329	49	15.0%	49	15.0%	99	30.0%	51	169.5%	(3.2%)
Interest earned - external investments	136	1	.5%	-	-	1	.5%	2	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	5	-	-	0	7.7%	0	7.7%	1	10.7%	(29.9%)
Fines	7	15	209.3%	11	154.9%	27	364.2%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	40 740	6 918	17.0%	13 153	32.3%	20 070	49.3%	7 305	32.1%	80.0%
Other own revenue	7 885	4 163	52.8%	4 586	58.2%	8 750	111.0%	1 504	251.6%	205.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**86 353**	**11 705**	**13.6%**	**36 500**	**42.3%**	**48 205**	**55.8%**	**9 874**	**18.5%**	**269.7%**
Employee related costs	27 842	6 394	23.0%	6 063	21.8%	12 457	44.7%	5 687	35.1%	6.6%
Remuneration of councillors	1 818	454	25.0%	571	31.4%	1 025	56.4%	576	50.7%	(1.0%)
Debt impairment	5 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 500	257	17.1%	2 153	143.6%	2 410	160.7%	13	4.9%	16 384.2%
Finance charges	55	-	-	-	-	-	-	-	-	-
Bulk purchases	32 171	-	-	-	-	-	-	-	-	-
Other Materials	-	67	-	579	-	646	-	5	-	11 803.0%
Contracted services	2 530	14	.5%	72	2.8%	85	3.4%	-	-	(100.0%)
Transfers and grants	-	173	-	3 821	-	3 995	-	172	14.7%	2 120.8%
Other expenditure	15 438	4 346	28.2%	23 563	152.6%	27 909	180.8%	3 420	26.5%	589.0%
Loss on disposal of PPE	-	-	-	(322)	-	(322)	-	-	-	(100.0%)
Surplus/(Deficit)	**324**	**2 757**		**389**		**3 146**		**2 217**		
Transfers recognised - capital	29 337	-	-	13 843	47.2%	13 843	47.2%	-	164.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 660**	**2 757**		**14 232**		**16 989**		**2 217**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29 660**	**2 757**		**14 232**		**16 989**		**2 217**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 660**	**2 757**		**14 232**		**16 989**		**2 217**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 660**	**2 757**		**14 232**		**16 989**		**2 217**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**29 338**	**-**	**-**	**-**	**-**	**-**	**-**	**61**	**.3%**	**(100.0%)**
National Government	21 385	-	-	-	-	-	-	-	-	-
Provincial Government	7 850	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	61	-	(100.0%)
Transfers recognised - capital	**29 235**	**-**	**-**	**-**	**-**	**-**	**-**	**61**	**.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	103	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 338**	**-**	**-**	**-**	**-**	**-**	**-**	**61**	**.3%**	**(100.0%)**
Governance and Administration	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**61**	**-**	**(100.0%)**
Executive & Council	50	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	61	-	(100.0%)
Community and Public Safety	**3 296**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	815	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 482	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 841**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	81	-	-	-	-	-	-	-	-	-
Water	16 500	-	-	-	-	-	-	-	-	-
Waste Water Management	8 260	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**107 691**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ratepayers and other	**37 575**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Government - operating	40 740	-	-	-	-	-	-	-	-	-
Government - capital	29 235	-	-	-	-	-	-	-	-	-
Interest	136	-	-	-	-	-	-	-	-	-
Dividends	5	-	-	-	-	-	-	-	-	-
Payments	**(86 352)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(86 297)	-	-	-	-	-	-	-	-	-
Finance charges	(55)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 339**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**29 338**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	29 338	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**29 338**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**50 677**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash/cash equivalents at the year begin:	6 543	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	**57 219**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	743	4.9%	365	2.4%	375	2.5%	13 657	90.2%	15 139	32.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(289)	(3.2%)	71	.8%	69	.8%	9 114	101.7%	8 965	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	565	5.1%	291	2.6%	290	2.6%	10 007	89.7%	11 153	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	424	4.9%	206	2.4%	205	2.4%	7 813	90.3%	8 649	18.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	508	100.0%	508	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(831)	(52.3%)	10	.6%	10	.6%	2 400	151.1%	1 588	3.5%	-	-	-	-
Total By Income Source	**612**	**1.3%**	**943**	**2.1%**	**948**	**2.1%**	**43 499**	**94.6%**	**46 002**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(272)	(9.4%)	46	1.6%	45	1.6%	3 073	106.3%	2 892	6.3%	-	-	-	-
Commercial	(312)	(228.9%)	14	10.2%	13	9.6%	421	309.1%	136	.3%	-	-	-	-
Households	1 546	3.8%	884	2.2%	889	2.2%	36 899	91.7%	40 218	87.4%	-	-	-	-
Other	(350)	(12.7%)	0	-	0	-	3 106	112.7%	2 757	6.0%	-	-	-	-
Total By Customer Group	**612**	**1.3%**	**943**	**2.1%**	**948**	**2.1%**	**43 499**	**94.6%**	**46 002**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	11 114	100.0%	11 114	90.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	185	23.5%	84	10.6%	-	-	520	65.9%	790	6.5%
Other	-	-	-	-	-	-	325	100.0%	325	2.7%
Total	**185**	**1.5%**	**84**	**.7%**	**-**	**-**	**11 959**	**97.8%**	**12 228**	**100.0%**

Contact Details

Municipal Manager	Mr W Lefora	051 541 0012
Financial Manager	Mr Thabang Moses	051 541 0012

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**60 555**	**18 441**	**30.5%**	**13 259**	**21.9%**	**31 700**	**52.3%**	**9 609**	**41.5%**	**38.0%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	341	53	15.7%	46	13.6%	100	29.3%	31	46.3%	52.2%
Interest earned - external investments	129	38	29.5%	20	15.9%	58	45.4%	19	99.9%	5.3%
Interest earned - outstanding debtors	11	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 971	18 180	30.3%	13 182	22.0%	31 362	52.3%	7 773	30.3%	69.6%
Other own revenue	104	89	85.5%	10	10.0%	99	95.4%	1 786	8 497.6%	(99.4%)
Gains on disposal of PPE	-	81	-	-	-	81	-	-	-	-
Operating Expenditure	**62 856**	**15 044**	**23.9%**	**16 283**	**25.9%**	**31 327**	**49.8%**	**20 531**	**63.3%**	**(20.7%)**
Employee related costs	34 411	7 150	20.8%	8 762	25.5%	15 912	46.2%	7 825	45.8%	12.0%
Remuneration of councillors	3 240	803	24.8%	592	18.3%	1 395	43.1%	711	47.3%	(16.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 867	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	600	191	31.8%	122	20.3%	312	52.0%	202	-	(39.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	20 739	6 899	33.3%	6 808	32.8%	13 707	66.1%	11 794	86.4%	(42.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 301)**	**3 397**		**(3 024)**		**374**		**(10 923)**		
Transfers recognised - capital	-	1 269	-	-	-	1 269	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(2 301)**	**4 666**		**(3 024)**		**1 643**		**(10 923)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(2 301)**	**4 666**		**(3 024)**		**1 643**		**(10 923)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(2 301)**	**4 666**		**(3 024)**		**1 643**		**(10 923)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(2 301)**	**4 666**		**(3 024)**		**1 643**		**(10 923)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**4 346**	**39**	**.9%**	**33**	**.8%**	**72**	**1.7%**	**430**	**42.1%**	**(92.3%)**
National Government	4 346	39	.9%	33	.8%	72	1.7%	430	57.3%	(92.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 346**	**39**	**.9%**	**33**	**.8%**	**72**	**1.7%**	**430**	**12.1%**	**(92.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**4 346**	**39**	**.9%**	**33**	**.8%**	**72**	**1.7%**	**430**	**42.1%**	**(92.3%)**
Governance and Administration	**2 600**	**-**	**-**	**33**	**1.3%**	**33**	**1.3%**	**400**	**42.8%**	**(91.7%)**
Executive & Council	30	-	-	-	-	-	-	39	77.0%	(100.0%)
Budget & Treasury Office	635	-	-	13	2.0%	13	2.0%	-	2.6%	(100.0%)
Corporate Services	1 935	-	-	20	1.0%	20	1.0%	361	55.8%	(94.4%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 746**	**39**	**2.2%**	**-**	**-**	**39**	**2.2%**	**30**	**40.9%**	**(100.0%)**
Planning and Development	1 746	39	2.2%	-	-	39	2.2%	30	40.9%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**60 555**	**19 678**	**32.5%**	**13 247**	**21.9%**	**32 925**	**54.4%**	**9 584**	**33.6%**	**38.2%**
Ratepayers and other	**445**	**216**	**48.5%**	**52**	**11.6%**	**267**	**60.1%**	**1 807**	**467.4%**	**(97.1%)**
Government - operating	59 971	19 449	32.4%	13 182	22.0%	32 631	54.4%	7 773	30.2%	69.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	139	13	9.2%	14	10.0%	27	19.2%	3	31.4%	298.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(58 358)**	**(15 044)**	**25.8%**	**(16 283)**	**27.9%**	**(31 327)**	**53.7%**	**(20 493)**	**53.3%**	**(20.5%)**
Suppliers and employees	(58 358)	(15 033)	25.8%	(16 282)	27.9%	(31 315)	53.7%	(20 493)	53.4%	(20.5%)
Finance charges	-	(11)	-	(1)	-	(12)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 196**	**4 634**	**211.0%**	**(3 036)**	**(138.2%)**	**1 598**	**72.8%**	**(10 910)**	**(202.8%)**	**(72.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(2 470)**	**-**	**(100)**	**-**	**(2 570)**	**-**	**10 315**	**-**	**(101.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(2 470)	-	(100)	-	(2 570)	-	10 315	-	(101.0%)
Payments	**(3 746)**	**(39)**	**1.0%**	**(33)**	**.9%**	**(72)**	**1.9%**	**(430)**	**45.3%**	**(92.3%)**
Capital assets	(3 746)	(39)	1.0%	(33)	.9%	(72)	1.9%	(430)	45.3%	(92.3%)
Net Cash from/(used) Investing Activities	**(3 746)**	**(2 509)**	**67.0%**	**(133)**	**3.6%**	**(2 642)**	**70.5%**	**9 885**	**(174.7%)**	**(101.3%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 550)**	**2 125**	**(137.1%)**	**(3 169)**	**204.5%**	**(1 044)**	**67.4%**	**(1 025)**	**(28 123.5%)**	**209.1%**
Cash/cash equivalents at the year begin:	-	1 817	-	3 942	-	1 817	-	4 868	-	(19.0%)
Cash/cash equivalents at the year end:	**(1 550)**	**3 942**	**(254.4%)**	**773**	**(49.9%)**	**773**	**(49.9%)**	**3 843**	**51 791.8%**	**(79.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	67	4.8%	67	4.7%	140	9.9%	1 137	80.6%	1 412	76.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.1%	0	.1%	0	.1%	438	99.8%	439	23.7%	-	-	-	-
Total By Income Source	**67**	**3.6%**	**67**	**3.6%**	**141**	**7.6%**	**1 575**	**85.1%**	**1 851**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	3.6%	67	3.6%	141	7.6%	1 575	85.1%	1 851	100.0%	-	-	-	-
Total By Customer Group	**67**	**3.6%**	**67**	**3.6%**	**141**	**7.6%**	**1 575**	**85.1%**	**1 851**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	744	100.0%	-	-	-	-	744	75.1%
Other	182	73.7%	-	-	-	-	65	26.3%	247	24.9%
Total	**182**	**18.4%**	**744**	**75.1%**	**-**	**-**	**65**	**6.5%**	**990**	**100.0%**

Contact Details

Municipal Manager	Mr MM Kubeka	051 713 9304
Financial Manager	Mr L. Mashiane	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**188 901**	**61 189**	**32.4%**	**39 284**	**20.8%**	**100 473**	**53.2%**	**24 569**	**29.8%**	**59.9%**
Property rates	10 980	4 556	41.5%	5 134	46.8%	9 690	88.3%	4 247	82.5%	20.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 527	2	-	3	-	5	-	0	-	679.0%
Service charges - water revenue	24 457	6 906	28.2%	5 982	24.5%	12 888	52.7%	4 456	63.8%	34.2%
Service charges - sanitation revenue	13 939	5 008	35.9%	4 914	35.3%	9 922	71.2%	4 538	69.5%	8.3%
Service charges - refuse revenue	6 333	-	-	-	-	-	-	-	-	-
Service charges - other	-	74	-	95	-	168	-	48	-	95.8%
Rental of facilities and equipment	50	13	26.0%	17	33.2%	30	59.1%	(18)	-	(190.4%)
Interest earned - external investments	339	-	-	0	.1%	0	.1%	0	.2%	3 688.9%
Interest earned - outstanding debtors	13 200	1 598	12.1%	595	4.5%	2 194	16.6%	4 868	75.8%	(87.8%)
Dividends received	11	-	-	2	22.6%	2	22.6%	-	-	(100.0%)
Fines	225	-	-	4	1.6%	4	1.6%	8	-	(53.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	86 121	35 699	41.5%	2 277	2.6%	37 976	44.1%	-	-	(100.0%)
Other own revenue	7 719	7 334	95.0%	7 791	100.9%	15 125	196.0%	6 421	(1 859.1%)	21.3%
Gains on disposal of PPE	-	0	-	12 468	-	12 468	-	-	-	(100.0%)
Operating Expenditure	**183 123**	**19 090**	**10.4%**	**74 520**	**40.7%**	**93 610**	**51.1%**	**22 407**	**29.2%**	**232.6%**
Employee related costs	67 506	14 087	20.9%	13 308	19.7%	27 395	40.6%	7 940	30.5%	67.6%
Remuneration of councillors	6 285	942	15.0%	1 023	16.3%	1 965	31.3%	-	-	(100.0%)
Debt impairment	29 533	-	-	25 946	87.9%	25 946	87.9%	285	.9%	9 001.6%
Depreciation and asset impairment	2 006	-	-	24 601	1 226.4%	24 601	1 226.4%	-	-	(100.0%)
Finance charges	424	230	54.3%	757	178.6%	988	232.9%	622	133.9%	21.7%
Bulk purchases	27 416	745	2.7%	4 013	14.6%	4 758	17.4%	5 727	51.3%	(29.9%)
Other Materials	-	-	-	35	-	35	-	-	-	(100.0%)
Contracted services	-	1	-	-	-	1	-	-	-	-
Transfers and grants	18 239	-	-	-	-	-	-	-	-	-
Other expenditure	31 714	3 085	9.7%	1 855	5.8%	4 940	15.6%	7 832	40.5%	(76.3%)
Loss on disposal of PPE	-	-	-	2 982	-	2 982	-	-	-	(100.0%)
Surplus/(Deficit)	**5 778**	**42 099**		**(35 236)**		**6 863**		**2 162**		
Transfers recognised - capital	55 271	400	.7%	21 398	38.7%	21 798	39.4%	1 812	-	1 080.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 049**	**42 499**		**(13 838)**		**28 661**		**3 974**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 049**	**42 499**		**(13 838)**		**28 661**		**3 974**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 049**	**42 499**		**(13 838)**		**28 661**		**3 974**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 049**	**42 499**		**(13 838)**		**28 661**		**3 974**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**61 046**	**3 012**	**4.9%**	**5 911**	**9.7%**	**8 923**	**14.6%**	**5 243**	**18.7%**	**12.7%**
National Government	34 921	3 012	8.6%	5 911	16.9%	8 923	25.6%	5 243	23.1%	12.7%
Provincial Government	17 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 350	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 271**	**3 012**	**5.4%**	**5 911**	**10.7%**	**8 923**	**16.1%**	**5 243**	**18.9%**	**12.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 775	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**61 046**	**3 012**	**4.9%**	**5 911**	**9.7%**	**8 923**	**14.6%**	**5 243**	**18.7%**	**12.7%**
Governance and Administration	**3 195**	**-**	**-**	**331**	**10.4%**	**331**	**10.4%**	**-**	**28.6%**	**(100.0%)**
Executive & Council	2 016	-	-	331	16.4%	331	16.4%	-	-	(100.0%)
Budget & Treasury Office	1 179	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16 464**	**849**	**5.2%**	**706**	**4.3%**	**1 554**	**9.4%**	**406**	**5.5%**	**73.7%**
Community & Social Services	5 426	-	-	-	-	-	-	386	5.5%	(100.0%)
Sport And Recreation	11 038	849	7.7%	706	6.4%	1 554	14.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	20	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 917**	**759**	**6.4%**	**229**	**1.9%**	**989**	**8.3%**	**744**	**21.3%**	**(69.2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 917	759	6.4%	229	1.9%	989	8.3%	744	21.3%	(69.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 470**	**1 404**	**4.8%**	**4 645**	**15.8%**	**6 049**	**20.5%**	**4 093**	**21.1%**	**13.5%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	24 773	426	1.7%	3 392	13.7%	3 818	15.4%	2 657	22.3%	27.7%
Waste Water Management	1 388	978	70.4%	1 253	90.3%	2 231	160.7%	1 436	21.2%	(12.7%)
Waste Management	3 309	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**205 843**	**59 860**	**29.1%**	**50 733**	**24.6%**	**110 593**	**53.7%**	**51 723**	**42.7%**	**(1.9%)**
Ratepayers and other	**53 589**	**11 770**	**22.0%**	**11 040**	**20.6%**	**22 810**	**42.6%**	**22 456**	**107.5%**	**(50.8%)**
Government - operating	86 121	37 349	43.4%	26 857	31.2%	64 206	74.6%	22 400	28.4%	19.9%
Government - capital	52 922	10 741	20.3%	12 836	24.3%	23 577	44.6%	1 812	4.1%	608.2%
Interest	13 200	-	-	-	-	-	-	5 055	77.3%	(100.0%)
Dividends	11	-	-	-	-	-	-	-	3.5%	-
Payments	**(148 937)**	**(56 813)**	**38.1%**	**(33 198)**	**22.3%**	**(90 011)**	**60.4%**	**(29 473)**	**39.9%**	**12.6%**
Suppliers and employees	(148 513)	(56 813)	38.3%	(33 198)	22.4%	(90 011)	60.6%	(52 391)	44.0%	(36.6%)
Finance charges	(424)	-	-	-	-	-	-	(185)	34.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	23 103	-	(100.0%)
Net Cash from/(used) Operating Activities	**56 906**	**3 047**	**5.4%**	**17 535**	**30.8%**	**20 582**	**36.2%**	**22 250**	**50.0%**	**(21.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(52 921)**	**(3 012)**	**5.7%**	**(7 324)**	**13.8%**	**(10 336)**	**19.5%**	**(5 243)**	**19.0%**	**39.7%**
Capital assets	(52 921)	(3 012)	5.7%	(7 324)	13.8%	(10 336)	19.5%	(5 243)	19.0%	39.7%
Net Cash from/(used) Investing Activities	**(52 921)**	**(3 012)**	**5.7%**	**(7 324)**	**13.8%**	**(10 336)**	**19.5%**	**(5 243)**	**19.0%**	**39.7%**
Cash Flow from Financing Activities										
Receipts	**2 561**	**-**	**-**	**-**	**-**	**-**	**-**	**25**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 561	-	-	-	-	-	-	23	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	2	-	(100.0%)
Payments	**(414)**	**-**	**-**	**(227)**	**54.8%**	**(227)**	**54.8%**	**(437)**	**17.5%**	**(48.1%)**
Repayment of borrowing	(414)	-	-	(227)	54.8%	(227)	54.8%	(437)	17.5%	(48.1%)
Net Cash from/(used) Financing Activities	**2 147**	**-**	**-**	**(227)**	**(10.6%)**	**(227)**	**(10.6%)**	**(412)**	**11.2%**	**(45.0%)**
Net Increase/(Decrease) in cash held	**6 132**	**35**	**.6%**	**9 984**	**162.8%**	**10 019**	**163.4%**	**16 594**	**675.1%**	**(39.8%)**
Cash/cash equivalents at the year begin:	-	2 326	-	2 361	-	2 326	-	224	-	954.1%
Cash/cash equivalents at the year end:	**6 132**	**2 361**	**38.5%**	**12 345**	**201.3%**	**12 345**	**201.3%**	**16 818**	**703.0%**	**(26.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 057	5.3%	2 037	5.2%	1 960	5.0%	32 781	84.4%	38 835	14.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 712	7.9%	1 552	7.2%	1 116	5.2%	17 209	79.7%	21 589	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	601	1.4%	1 079	2.5%	1 469	3.3%	40 831	92.8%	43 979	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 644	4.0%	1 599	3.9%	1 564	3.8%	36 662	88.4%	41 469	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	785	3.6%	765	3.5%	754	3.4%	19 604	89.5%	21 908	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(263)	(.2%)	(191)	(.2%)	273	.2%	110 267	100.2%	110 087	39.6%	-	-	-	-
Total By Income Source	**6 536**	**2.4%**	**6 841**	**2.5%**	**7 136**	**2.6%**	**257 354**	**92.6%**	**277 867**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	74	2.8%	49	1.9%	585	22.1%	1 941	73.3%	2 650	1.0%	-	-	-	-
Commercial	338	9 830.2%	432	12 563.2%	217	6 299.1%	(984)	(28 592.5%)	3	-	-	-	-	-
Households	1 915	7.0%	1 661	6.1%	1 540	5.7%	22 112	81.2%	27 227	9.8%	-	-	-	-
Other	4 209	1.7%	4 699	1.9%	4 794	1.9%	234 284	94.5%	247 986	89.2%	-	-	-	-
Total By Customer Group	**6 536**	**2.4%**	**6 841**	**2.5%**	**7 136**	**2.6%**	**257 354**	**92.6%**	**277 867**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	1 150	36.5%	2 002	63.5%	3 152	13.9%
Bulk Water	-	-	-	-	-	-	3 426	100.0%	3 426	15.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	567	3.8%	869	5.8%	3 668	24.3%	10 011	66.2%	15 115	66.6%
Auditor-General	250	25.1%	-	-	765	76.7%	(18)	(1.8%)	997	4.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**817**	**3.6%**	**869**	**3.8%**	**5 583**	**24.6%**	**15 421**	**68.0%**	**22 691**	**100.0%**

Contact Details

Municipal Manager	Mr S Mtakati	057 733 0106
Financial Manager	Ms ME Mokoena	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**71 140**	**26 820**	**37.7%**	**18 876**	**26.5%**	**45 695**	**64.2%**	**45 566**	**101.8%**	**(58.6%)**
Property rates	2 871	3 407	118.6%	19	.7%	3 425	119.3%	3 382	232.4%	(99.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 860	3 150	26.6%	1 933	16.3%	5 083	42.9%	5 740	73.8%	(66.3%)
Service charges - water revenue	1 191	313	26.3%	525	44.1%	838	70.4%	589	73.2%	(10.8%)
Service charges - sanitation revenue	3 209	779	24.3%	721	22.5%	1 500	46.8%	1 408	70.2%	(48.8%)
Service charges - refuse revenue	2 076	458	22.1%	504	24.3%	962	46.4%	1 085	78.4%	(53.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	251	145	57.7%	57	22.6%	202	80.3%	322	224.1%	(82.4%)
Interest earned - external investments	424	14	3.3%	9	2.1%	23	5.4%	32	12.9%	(72.0%)
Interest earned - outstanding debtors	100	284	283.6%	192	192.1%	476	475.6%	365	533.6%	(47.4%)
Dividends received	3	-	-	-	-	-	-	-	-	-
Fines	80	33	40.8%	11	14.3%	44	55.1%	60	105.4%	(80.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 641	18 138	37.3%	14 817	30.5%	32 955	67.8%	32 347	104.0%	(54.2%)
Other own revenue	434	50	11.6%	30	6.8%	80	18.4%	118	50.7%	(74.9%)
Gains on disposal of PPE	-	49	-	59	-	107	-	119	-	(50.7%)
Operating Expenditure	**71 051**	**19 456**	**27.4%**	**19 391**	**27.3%**	**38 847**	**54.7%**	**35 290**	**66.1%**	**(45.1%)**
Employee related costs	29 886	5 406	18.1%	5 977	20.0%	11 383	38.1%	16 733	89.9%	(64.3%)
Remuneration of councillors	2 097	309	14.7%	356	17.0%	665	31.7%	242	12.2%	47.2%
Debt impairment	2 977	205	6.9%	-	-	205	6.9%	195	13.8%	(100.0%)
Depreciation and asset impairment	4 353	-	-	-	-	-	-	-	-	-
Finance charges	158	-	-	-	-	-	-	-	-	-
Bulk purchases	14 643	299	2.0%	5 898	40.3%	6 196	42.3%	8 224	84.8%	(28.3%)
Other Materials	-	307	-	51	-	358	-	-	-	(100.0%)
Contracted services	7 335	5 540	75.5%	4 054	55.3%	9 594	130.8%	6 557	59.0%	(38.2%)
Transfers and grants	992	146	14.7%	363	36.6%	509	51.3%	45	6.8%	714.7%
Other expenditure	8 610	7 245	84.1%	2 692	31.3%	9 937	115.4%	3 294	52.9%	(18.3%)
Loss on disposal of PPE	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	**89**	**7 363**		**(515)**		**6 848**		**10 277**		
Transfers recognised - capital	57 354	400	.7%	765	1.3%	1 165	2.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**57 443**	**7 764**		**250**		**8 013**		**10 277**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**57 443**	**7 764**		**250**		**8 013**		**10 277**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**57 443**	**7 764**		**250**		**8 013**		**10 277**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**57 443**	**7 764**		**250**		**8 013**		**10 277**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**57 354**	**7 203**	**12.6%**	**10 809**	**18.8%**	**18 012**	**31.4%**	**28 044**	**70.8%**	**(61.5%)**
National Government	52 354	3 800	7.3%	1 133	2.2%	4 932	9.4%	9 381	41.5%	(87.9%)
Provincial Government	-	3 403	-	9 677	-	13 080	-	18 663	-	(48.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 354**	**7 203**	**13.5%**	**10 809**	**20.3%**	**18 012**	**33.8%**	**28 044**	**73.9%**	**(61.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 354**	**7 203**	**12.6%**	**10 809**	**18.8%**	**18 012**	**31.4%**	**28 044**	**70.8%**	**(61.5%)**
Governance and Administration	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	557	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	32	-	-	-	-	-	-	-	-	-
Corporate Services	11	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 261**	**4 099**	**65.5%**	**1 483**	**23.7%**	**5 581**	**89.1%**	**1 950**	**79.0%**	**(24.0%)**
Community & Social Services	-	4 099	-	1 483	-	5 581	-	1 950	80.1%	(24.0%)
Sport And Recreation	6 261	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**567**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	567	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**49 927**	**3 104**	**6.2%**	**9 327**	**18.7%**	**12 431**	**24.9%**	**26 094**	**68.4%**	**(64.3%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	33 981	403	1.2%	3 769	11.1%	4 172	12.3%	26 094	80.1%	(85.6%)
Waste Water Management	6 821	2 702	39.6%	5 558	81.5%	8 259	121.1%	-	-	(100.0%)
Waste Management	9 125	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**123 981**	**49 947**	**40.3%**	**18 150**	**14.6%**	**68 097**	**54.9%**	**22 875**	**39.4%**	**(20.7%)**
Ratepayers and other	**21 459**	**12 804**	**59.7%**	**3 440**	**16.0%**	**16 245**	**75.7%**	**8 331**	**88.7%**	**(58.7%)**
Government - operating	48 641	27 498	56.5%	14 508	29.8%	42 006	86.4%	14 338	29.6%	1.2%
Government - capital	53 354	9 347	17.5%	-	-	9 347	17.5%	-	31.2%	-
Interest	524	298	56.8%	201	38.4%	499	95.2%	207	75.9%	(2.7%)
Dividends	3	-	-	-	-	-	-	-	-	-
Payments	**(62 728)**	**(18 865)**	**30.1%**	**(19 113)**	**30.5%**	**(37 978)**	**60.5%**	**(24 417)**	**55.1%**	**(21.7%)**
Suppliers and employees	(62 570)	(18 865)	30.1%	(19 113)	30.5%	(37 978)	60.7%	(24 306)	55.0%	(21.4%)
Finance charges	(158)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(111)	-	(100.0%)
Net Cash from/(used) Operating Activities	**61 253**	**31 082**	**50.7%**	**(964)**	**(1.6%)**	**30 119**	**49.2%**	**(1 542)**	**22.4%**	**(37.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(57 354)**	**(3 800)**	**6.6%**	**(6 213)**	**10.8%**	**(10 013)**	**17.5%**	**-**	**-**	**(100.0%)**
Capital assets	(57 354)	(3 800)	6.6%	(6 213)	10.8%	(10 013)	17.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(57 354)**	**(3 800)**	**6.6%**	**(6 213)**	**10.8%**	**(10 013)**	**17.5%**	**-**	**(.1%)**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 899**	**27 283**	**699.8%**	**(7 177)**	**(184.1%)**	**20 106**	**515.7%**	**(1 542)**	**(19 300.8%)**	**365.4%**
Cash/cash equivalents at the year begin:	-	-	-	27 283	-	-	-	15 107	-	80.6%
Cash/cash equivalents at the year end:	**3 899**	**27 283**	**699.8%**	**20 106**	**515.7%**	**20 106**	**515.7%**	**13 565**	**846.5%**	**48.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1	(10.6%)	1	(6.3%)	1	(5.7%)	(11)	122.6%	(9)	(2.7%)	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3	4.7%	3	6.3%	2	4.3%	47	84.7%	55	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1	2.4%	1	1.9%	1	1.7%	27	94.0%	29	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3	3.6%	2	2.0%	1	1.7%	71	92.7%	77	22.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3	2.8%	2	2.0%	2	1.7%	93	93.5%	100	28.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	5.1%	1	1.5%	1	1.5%	39	91.8%	43	12.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	2.8%	1	1.5%	1	1.5%	47	94.3%	50	14.4%	-	-	-	-
Total By Income Source	**13**	**3.9%**	**10**	**2.8%**	**8**	**2.2%**	**314**	**91.1%**	**344**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	2.5%	1	1.4%	1	1.4%	68	94.7%	72	20.8%	-	-	-	-
Commercial	2	4.8%	1	3.5%	1	2.0%	33	89.7%	36	10.6%	-	-	-	-
Households	10	4.2%	7	3.1%	6	2.5%	213	90.2%	237	68.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**13**	**3.9%**	**10**	**2.8%**	**8**	**2.2%**	**314**	**91.1%**	**344**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 021	100.0%	-	-	-	-	-	-	1 021	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 021**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 021**	**100.0%**

Contact Details

Municipal Manager	K. Motlhale	053 541 0360
Financial Manager	Ms Mathapelo Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**107 291**	**66 454**	**61.9%**	**7 624**	**7.1%**	**74 079**	**69.0%**	**30 369**	**70.7%**	**(74.9%)**
Property rates	3 485	30 588	877.7%	316	9.1%	30 904	886.8%	91	145.7%	246.3%
Property rates - penalties and collection charges	600	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	21 703	5 914	27.2%	3 333	15.4%	9 247	42.6%	5 146	62.7%	(35.2%)
Service charges - water revenue	5 312	1 049	19.7%	845	15.9%	1 893	35.6%	1 526	62.3%	(44.6%)
Service charges - sanitation revenue	4 893	1 304	26.7%	873	17.8%	2 177	44.5%	1 377	62.6%	(36.6%)
Service charges - refuse revenue	2 763	876	31.7%	584	21.1%	1 461	52.9%	776	62.7%	(24.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	625	603	96.5%	101	16.1%	704	112.6%	117	69.2%	(13.7%)
Interest earned - external investments	420	0	.1%	0	-	0	.1%	1	.2%	(93.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	73	-	(100.0%)
Dividends received	100	-	-	25	24.7%	25	24.7%	21	-	19.2%
Fines	195	45	23.1%	19	9.6%	64	32.6%	28	24.7%	(33.9%)
Licences and permits	-	1	-	-	-	1	-	0	95.0%	(100.0%)
Agency services	-	23	-	-	-	23	-	85	-	(100.0%)
Transfers recognised - operational	65 449	25 867	39.5%	1 317	2.0%	27 184	41.5%	20 686	69.0%	(93.6%)
Other own revenue	1 546	184	11.9%	212	13.7%	396	25.6%	444	164.8%	(52.2%)
Gains on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Operating Expenditure	**107 122**	**25 386**	**23.7%**	**26 536**	**24.8%**	**51 922**	**48.5%**	**27 109**	**46.0%**	**(2.1%)**
Employee related costs	43 516	9 812	22.5%	6 517	15.0%	16 329	37.5%	9 987	53.2%	(34.7%)
Remuneration of councillors	4 859	1 141	23.5%	779	16.0%	1 921	39.5%	-	7.3%	(100.0%)
Debt impairment	2 501	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	2 107	-	-	-	-	-	-	1 053	44.9%	(100.0%)
Bulk purchases	21 750	6 693	30.8%	3 108	14.3%	9 801	45.1%	4 805	57.2%	(35.3%)
Other Materials	5 782	-	-	-	-	-	-	-	-	-
Contracted services	-	70	-	-	-	70	-	308	-	(100.0%)
Transfers and grants	4 600	2 800	60.9%	1 701	37.0%	4 501	97.8%	2 514	-	(32.3%)
Other expenditure	22 009	4 870	22.1%	14 430	65.6%	19 301	87.7%	8 441	33.8%	70.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**169**	**41 068**		**(18 912)**		**22 156**		**3 260**		
Transfers recognised - capital	28 809	2 278	7.9%	7 406	25.7%	9 684	33.6%	-	22.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 978**	**43 346**		**(11 506)**		**31 840**		**3 260**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28 978**	**43 346**		**(11 506)**		**31 840**		**3 260**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 978**	**43 346**		**(11 506)**		**31 840**		**3 260**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 978**	**43 346**		**(11 506)**		**31 840**		**3 260**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**31 309**	**2 313**	**7.4%**	**10 141**	**32.4%**	**12 454**	**39.8%**	**7 670**	**71.2%**	**32.2%**
National Government	28 809	2 278	7.9%	9 916	34.4%	12 193	42.3%	6 850	80.6%	44.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 809**	**2 278**	**7.9%**	**9 916**	**34.4%**	**12 193**	**42.3%**	**6 850**	**73.4%**	**44.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	35	1.4%	225	9.0%	261	10.4%	820	38.4%	(72.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**31 309**	**2 313**	**7.4%**	**10 141**	**32.4%**	**12 454**	**39.8%**	**7 670**	**71.2%**	**32.2%**
Governance and Administration	**-**	**35**	**-**	**225**	**-**	**261**	**-**	**800**	**269.2%**	**(71.9%)**
Executive & Council	-	15	-	202	-	217	-	7	-	2 612.3%
Budget & Treasury Office	-	19	-	14	-	33	-	775	258.5%	(98.2%)
Corporate Services	-	2	-	9	-	11	-	17	-	(47.4%)
Community and Public Safety	**4 809**	**379**	**7.9%**	**640**	**13.3%**	**1 019**	**21.2%**	**20**	**.4%**	**3 097.0%**
Community & Social Services	-	-	-	-	-	-	-	20	1.1%	(100.0%)
Sport And Recreation	4 809	379	7.9%	640	13.3%	1 019	21.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 500**	**-**	**-**	**9**	**.4%**	**9**	**.4%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 500	-	-	9	.4%	9	.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 000**	**1 898**	**7.9%**	**9 267**	**38.6%**	**11 165**	**46.5%**	**6 850**	**110.8%**	**35.3%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	24 000	1 898	7.9%	9 267	38.6%	11 165	46.5%	6 850	115.5%	35.3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**135 900**	**57 518**	**42.3%**	**39 991**	**29.4%**	**97 509**	**71.8%**	**33 876**	**69.8%**	**18.0%**
Ratepayers and other	**41 222**	**15 874**	**38.5%**	**9 503**	**23.1%**	**25 377**	**61.6%**	**7 449**	**126.7%**	**27.6%**
Government - operating	65 449	28 735	43.9%	20 937	32.0%	49 672	75.9%	20 927	35.2%	-
Government - capital	28 809	12 909	44.8%	9 500	33.0%	22 409	77.8%	5 500	83.0%	72.7%
Interest	420	0	.1%	0	-	0	.1%	-	-	(100.0%)
Dividends	-	-	-	51	-	51	-	-	-	(100.0%)
Payments	**(100 022)**	**(23 148)**	**23.1%**	**(35 798)**	**35.8%**	**(58 946)**	**58.9%**	**(26 056)**	**45.9%**	**37.4%**
Suppliers and employees	(97 915)	(22 586)	23.1%	(33 417)	34.1%	(56 004)	57.2%	(23 542)	44.1%	41.9%
Finance charges	(2 107)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(561)	-	(2 381)	-	(2 942)	-	(2 514)	-	(5.3%)
Net Cash from/(used) Operating Activities	**35 878**	**34 370**	**95.8%**	**4 193**	**11.7%**	**38 563**	**107.5%**	**7 820**	**145.1%**	**(46.4%)**
Cash Flow from Investing Activities										
Receipts	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(31 309)**	**(2 278)**	**7.3%**	**(8 194)**	**26.2%**	**(10 472)**	**33.4%**	**(6 850)**	**68.9%**	**19.6%**
Capital assets	(31 309)	(2 278)	7.3%	(8 194)	26.2%	(10 472)	33.4%	(6 850)	68.9%	19.6%
Net Cash from/(used) Investing Activities	**(31 109)**	**(2 278)**	**7.3%**	**(8 194)**	**26.3%**	**(10 472)**	**33.7%**	**(6 850)**	**68.9%**	**19.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(503)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(503)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(503)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 266**	**32 093**	**752.3%**	**(4 001)**	**(93.8%)**	**28 091**	**658.5%**	**970**	**(749.3%)**	**(512.5%)**
Cash/cash equivalents at the year begin:	5 238	2 545	48.6%	34 638	661.3%	2 545	48.6%	22 996	-	50.6%
Cash/cash equivalents at the year end:	**9 504**	**34 638**	**364.5%**	**30 637**	**322.4%**	**30 637**	**322.4%**	**23 966**	**(749.3%)**	**27.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	209	2.8%	215	2.8%	163	2.2%	6 948	92.2%	7 534	18.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	544	17.8%	248	8.1%	214	7.0%	2 047	67.0%	3 054	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	138	1.3%	101	.9%	109	1.0%	10 578	96.8%	10 927	26.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	217	2.0%	202	1.8%	211	1.9%	10 373	94.3%	11 003	26.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	154	2.0%	150	2.0%	155	2.0%	7 235	94.0%	7 694	18.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	.3%	76	5.4%	4	.3%	1 335	94.0%	1 419	3.4%	-	-	-	-
Total By Income Source	**1 267**	**3.0%**	**993**	**2.4%**	**855**	**2.1%**	**38 515**	**92.5%**	**41 631**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	230	14.3%	222	13.8%	161	10.0%	997	62.0%	1 609	3.9%	-	-	-	-
Commercial	247	2.1%	148	1.3%	131	1.1%	11 169	95.5%	11 694	28.1%	-	-	-	-
Households	790	2.8%	623	2.2%	564	2.0%	26 349	93.0%	28 327	68.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 267**	**3.0%**	**993**	**2.4%**	**855**	**2.1%**	**38 515**	**92.5%**	**41 631**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr T L Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 687 706**	**535 482**	**31.7%**	**477 612**	**28.3%**	**1 013 094**	**60.0%**	**487 843**	**62.9%**	**(2.1%)**
Property rates	162 236	62 663	38.6%	49 811	30.7%	112 474	69.3%	45 881	70.0%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	619 151	106 166	17.1%	104 225	16.8%	210 391	34.0%	107 037	37.2%	(2.6%)
Service charges - water revenue	188 507	69 025	36.6%	76 225	40.4%	145 250	77.1%	73 604	83.2%	3.6%
Service charges - sanitation revenue	109 332	33 403	30.6%	32 030	29.3%	65 433	59.8%	31 199	60.0%	2.7%
Service charges - refuse revenue	61 528	21 107	34.3%	20 152	32.8%	41 259	67.1%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	19 732	-	(100.0%)
Rental of facilities and equipment	6 457	2 700	41.8%	2 718	42.1%	5 418	83.9%	3 198	50.9%	(15.0%)
Interest earned - external investments	-	121	-	398	-	519	-	923	-	(56.9%)
Interest earned - outstanding debtors	25 978	27 601	106.2%	29 001	111.6%	56 602	217.9%	23 545	70.1%	23.2%
Dividends received	-	8	-	-	-	8	-	-	-	-
Fines	6 480	1 004	15.5%	603	9.3%	1 608	24.8%	592	-	2.0%
Licences and permits	497	11	2.2%	9	1.7%	20	3.9%	3	-	188.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	427 360	170 826	40.0%	109 292	25.6%	280 118	65.5%	142 410	74.2%	(23.3%)
Other own revenue	80 180	40 847	50.9%	53 148	66.3%	93 995	117.2%	39 720	191.9%	33.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 509 381**	**402 969**	**26.7%**	**289 637**	**19.2%**	**692 606**	**45.9%**	**322 054**	**47.3%**	**(10.1%)**
Employee related costs	501 812	114 669	22.9%	114 674	22.9%	229 343	45.7%	105 934	46.6%	8.3%
Remuneration of councillors	22 748	6 062	26.6%	6 095	26.8%	12 157	53.4%	6 318	87.7%	(3.5%)
Debt impairment	300 694	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	600	-	(100.0%)
Bulk purchases	512 775	117 819	23.0%	81 261	15.8%	199 080	38.8%	135 543	67.4%	(40.0%)
Other Materials	-	3 498	-	20 619	-	24 118	-	10 814	-	90.7%
Contracted services	7 500	702	9.4%	3 862	51.5%	4 564	60.8%	3 155	-	22.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	140 852	160 219	113.7%	63 126	44.8%	223 344	158.6%	59 691	72.8%	5.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**178 326**	**132 513**		**187 975**		**320 488**		**165 788**		
Transfers recognised - capital	192 482	72 345	37.6%	85 279	44.3%	157 624	81.9%	81 435	-	4.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**370 808**	**204 858**		**273 254**		**478 112**		**247 224**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**370 808**	**204 858**		**273 254**		**478 112**		**247 224**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**370 808**	**204 858**		**273 254**		**478 112**		**247 224**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**370 808**	**204 858**		**273 254**		**478 112**		**247 224**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**212 482**	**46 359**	**21.8%**	**49 837**	**23.5%**	**96 196**	**45.3%**	**35 415**	**39.9%**	**40.7%**
National Government	192 482	46 359	24.1%	47 465	24.7%	93 824	48.7%	30 183	-	57.3%
Provincial Government	-	-	-	908	-	908	-	2 774	1.4%	(67.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	1 464	-	1 464	-	2 102	18.1%	(30.3%)
Transfers recognised - capital	**192 482**	**46 359**	**24.1%**	**49 837**	**25.9%**	**96 196**	**50.0%**	**35 059**	**45.5%**	**42.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 000	-	-	-	-	-	-	356	5.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**212 482**	**46 359**	**21.8%**	**49 837**	**23.5%**	**96 196**	**45.3%**	**35 415**	**39.9%**	**40.7%**
Governance and Administration	**20 000**	**139**	**.7%**	**1 581**	**7.9%**	**1 721**	**8.6%**	**296**	**12.6%**	**434.2%**
Executive & Council	20 000	139	.7%	1 581	7.9%	1 721	8.6%	296	12.6%	434.2%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**42 767**	**10 971**	**25.7%**	**14 553**	**34.0%**	**25 524**	**59.7%**	**9 937**	**33.6%**	**46.5%**
Community & Social Services	-	10 971	-	3 940	-	14 911	-	6 200	-	(36.5%)
Sport And Recreation	42 767	-	-	9 637	22.5%	9 637	22.5%	3 737	14.9%	157.9%
Public Safety	-	-	-	976	-	976	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**96 281**	**15 186**	**15.8%**	**2 384**	**2.5%**	**17 571**	**18.2%**	**13 822**	**36.6%**	**(82.8%)**
Planning and Development	32 348	3 429	10.6%	605	1.9%	4 034	12.5%	585	12.3%	3.5%
Road Transport	63 933	11 757	18.4%	1 779	2.8%	13 537	21.2%	13 238	39.1%	(86.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**53 433**	**20 063**	**37.5%**	**31 318**	**58.6%**	**51 381**	**96.2%**	**11 360**	**45.6%**	**175.7%**
Electricity	1 575	696	44.2%	1 464	92.9%	2 160	137.1%	-	-	(100.0%)
Water	13 140	3 936	30.0%	1 586	12.1%	5 523	42.0%	-	4.2%	(100.0%)
Waste Water Management	38 718	15 431	39.9%	28 268	73.0%	43 699	112.9%	11 360	46.6%	148.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 556 494**	**475 093**	**30.5%**	**439 002**	**28.2%**	**914 095**	**58.7%**	**459 011**	**50.1%**	**(4.4%)**
Ratepayers and other	**877 879**	**204 192**	**23.3%**	**215 033**	**24.5%**	**419 225**	**47.8%**	**210 699**	**33.1%**	**2.1%**
Government - operating	427 360	170 826	40.0%	109 292	25.6%	280 118	65.5%	142 410	76.6%	(23.3%)
Government - capital	192 482	72 345	37.6%	85 279	44.3%	157 624	81.9%	81 435	88.6%	4.7%
Interest	58 773	27 722	47.2%	29 399	50.0%	57 121	97.2%	24 467	60.7%	20.2%
Dividends	-	8	-	-	-	8	-	-	-	-
Payments	**(1 344 012)**	**(402 969)**	**30.0%**	**(289 637)**	**21.6%**	**(692 606)**	**51.5%**	**(322 054)**	**56.4%**	**(10.1%)**
Suppliers and employees	(1 344 012)	(402 969)	30.0%	(289 637)	21.6%	(692 606)	51.5%	(321 454)	56.3%	(9.9%)
Finance charges	-	-	-	-	-	-	-	(600)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**212 482**	**72 124**	**33.9%**	**149 365**	**70.3%**	**221 489**	**104.2%**	**136 957**	**38.5%**	**9.1%**
Cash Flow from Investing Activities										
Receipts	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(20 000)**	**(46 359)**	**231.8%**	**(49 837)**	**249.2%**	**(96 196)**	**481.0%**	**(35 415)**	**331.5%**	**40.7%**
Capital assets	(20 000)	(46 359)	231.8%	(49 837)	249.2%	(96 196)	481.0%	(35 415)	331.5%	40.7%
Net Cash from/(used) Investing Activities	**(15 000)**	**(46 359)**	**309.1%**	**(49 837)**	**332.2%**	**(96 196)**	**641.3%**	**(35 415)**	**331.5%**	**40.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**193 482**	**25 765**	**13.3%**	**99 528**	**51.4%**	**125 292**	**64.8%**	**101 542**	**24.2%**	**(2.0%)**
Cash/cash equivalents at the year begin:	20 000	98 543	492.7%	124 308	621.5%	98 543	492.7%	46 175	-	169.2%
Cash/cash equivalents at the year end:	**213 482**	**124 308**	**58.2%**	**223 836**	**104.8%**	**223 836**	**104.8%**	**147 717**	**24.2%**	**51.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 333	3.5%	19 722	2.8%	18 934	2.7%	641 207	91.1%	704 196	34.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	36 765	22.6%	14 068	8.6%	7 967	4.9%	104 016	63.9%	162 817	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 199	5.7%	7 775	3.1%	6 431	2.6%	220 213	88.6%	248 619	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	9 170	3.4%	7 121	2.7%	6 562	2.5%	243 092	91.4%	265 945	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 415	2.9%	3 915	2.1%	3 630	2.0%	171 298	93.0%	184 257	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	571	1.8%	568	1.8%	558	1.8%	29 755	94.6%	31 451	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	19 494	4.6%	150	-	9 511	2.2%	395 468	93.1%	424 623	20.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	436	.9%	1 127	2.3%	973	2.0%	47 300	94.9%	49 837	2.4%	-	-	-	-
Total By Income Source	**110 384**	**5.3%**	**54 447**	**2.6%**	**54 565**	**2.6%**	**1 852 349**	**89.4%**	**2 071 744**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 584	19.7%	4 135	14.6%	2 620	9.2%	16 068	56.6%	28 408	1.4%	-	-	-	-
Commercial	34 684	13.1%	12 303	4.7%	7 966	3.0%	209 167	79.2%	264 120	12.7%	-	-	-	-
Households	64 035	3.8%	34 940	2.1%	40 912	2.4%	1 562 989	91.8%	1 702 875	82.2%	-	-	-	-
Other	6 082	8.0%	3 068	4.0%	3 067	4.0%	64 125	84.0%	76 342	3.7%	-	-	-	-
Total By Customer Group	**110 384**	**5.3%**	**54 447**	**2.6%**	**54 565**	**2.6%**	**1 852 349**	**89.4%**	**2 071 744**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	28 750	10.7%	27 962	10.4%	72 574	27.0%	139 191	51.8%	268 479	26.9%
Bulk Water	30 978	4.6%	39 095	5.9%	33 691	5.0%	564 480	84.5%	668 244	67.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	9 973	100.0%	-	-	-	-	-	-	9 973	1.0%
Loan repayments	300	8.3%	300	8.3%	300	8.3%	2 700	75.0%	3 600	.4%
Trade Creditors	1 829	4.0%	3 077	6.7%	1 740	3.8%	39 025	85.4%	45 672	4.6%
Auditor-General	-	-	-	-	244	22.3%	851	77.7%	1 095	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**71 831**	**7.2%**	**70 435**	**7.1%**	**108 549**	**10.9%**	**746 247**	**74.8%**	**997 062**	**100.0%**

Contact Details

Municipal Manager	Mr German Ramathebane	057 391 3359
Financial Manager	Ms L B Williams (Acting)	057 391 3339

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**362 214**	**101 312**	**28.0%**	**87 155**	**24.1%**	**188 467**	**52.0%**	**1 884**	**11.3%**	**4 526.3%**
Property rates	18 418	2 933	15.9%	2 997	16.3%	5 929	32.2%	(107)	16.6%	(2 898.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	97 838	14 222	14.5%	16 642	17.0%	30 864	31.5%	1 812	34.2%	818.5%
Service charges - water revenue	47 072	16 050	34.1%	18 072	38.4%	34 122	72.5%	15	9.3%	119 420.5%
Service charges - sanitation revenue	19 461	4 520	23.2%	4 522	23.2%	9 041	46.5%	1	27.4%	738 731.2%
Service charges - refuse revenue	28 156	6 379	22.7%	6 384	22.7%	12 763	45.3%	1	27.5%	938 737.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	10	19.9%	13	25.8%	23	45.7%	14	-	(5.9%)
Interest earned - external investments	-	311	-	222	-	533	-	-	-	(100.0%)
Interest earned - outstanding debtors	10 520	3	-	-	-	3	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	70	-	-	-	-	-	-	-	-	-
Licences and permits	1	1	120.0%	0	30.0%	2	150.0%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	135 210	56 590	41.9%	37 956	28.1%	94 546	69.9%	-	(.1%)	(100.0%)
Other own revenue	5 417	294	5.4%	348	6.4%	641	11.8%	149	.8%	133.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**351 064**	**65 227**	**18.6%**	**60 717**	**17.3%**	**125 944**	**35.9%**	**6 513**	**7.4%**	**832.2%**
Employee related costs	102 580	26 522	25.9%	26 553	25.9%	53 076	51.7%	877	19.1%	2 928.1%
Remuneration of councillors	7 498	1 714	22.9%	1 692	22.6%	3 406	45.4%	4	-	43 346.6%
Debt impairment	52 618	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 659	-	-	-	-	-	-	-	-	-
Finance charges	5 138	1 070	20.8%	1 963	38.2%	3 033	59.0%	-	-	(100.0%)
Bulk purchases	92 112	20 215	21.9%	12 440	13.5%	32 655	35.5%	1 834	6.1%	578.4%
Other Materials	6 910	1 236	17.9%	858	12.4%	2 094	30.3%	-	-	(100.0%)
Contracted services	18 322	2 255	12.3%	4 247	23.2%	6 502	35.5%	1 222	19.4%	247.6%
Transfers and grants	22 590	2 807	12.4%	2 985	13.2%	5 792	25.6%	-	-	(100.0%)
Other expenditure	20 637	9 004	43.6%	9 878	47.9%	18 882	91.5%	2 577	7.5%	283.3%
Loss on disposal of PPE	-	403	-	101	-	504	-	-	-	(100.0%)
Surplus/(Deficit)	**11 150**	**36 085**		**26 439**		**62 523**		**(4 630)**		
Transfers recognised - capital	72 565	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**83 715**	**36 085**		**26 439**		**62 523**		**(4 630)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**83 715**	**36 085**		**26 439**		**62 523**		**(4 630)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**83 715**	**36 085**		**26 439**		**62 523**		**(4 630)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**83 715**	**36 085**		**26 439**		**62 523**		**(4 630)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**83 715**	**20 143**	**24.1%**	**11 822**	**14.1%**	**31 965**	**38.2%**	**5 926**	**17.2%**	**99.5%**
National Government	72 565	20 095	27.7%	11 822	16.3%	31 917	44.0%	5 926	17.2%	99.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 565**	**20 095**	**27.7%**	**11 822**	**16.3%**	**31 917**	**44.0%**	**5 926**	**17.2%**	**99.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 150	48	.4%	-	-	48	.4%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**83 715**	**20 143**	**24.1%**	**11 822**	**14.1%**	**31 965**	**38.2%**	**5 926**	**17.2%**	**99.5%**
Governance and Administration	**5 150**	**48**	**.9%**	**-**	**-**	**48**	**.9%**	**-**	**-**	**-**
Executive & Council	4 150	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	750	-	-	-	-	-	-	-	-	-
Corporate Services	250	48	19.4%	-	-	48	19.4%	-	-	-
Community and Public Safety	**4 552**	**3 496**	**76.8%**	**1 592**	**35.0%**	**5 088**	**111.8%**	**1 333**	**72.1%**	**19.4%**
Community & Social Services	257	331	128.9%	444	172.9%	775	301.8%	967	135.2%	(54.1%)
Sport And Recreation	4 295	3 165	73.7%	1 148	26.7%	4 313	100.4%	367	33.5%	213.2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 463**	**12 515**	**28.1%**	**7 887**	**17.7%**	**20 401**	**45.9%**	**3 917**	**17.7%**	**101.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	44 463	12 515	28.1%	7 887	17.7%	20 401	45.9%	3 917	17.7%	101.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 922**	**3 846**	**14.3%**	**945**	**3.5%**	**4 791**	**17.8%**	**675**	**7.3%**	**40.0%**
Electricity	20 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	6 922	3 846	55.6%	945	13.7%	4 791	69.2%	675	-	40.0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**2 628**	**238**	**9.1%**	**1 399**	**53.2%**	**1 637**	**62.3%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**380 659**	**106 187**	**27.9%**	**105 030**	**27.6%**	**211 218**	**55.5%**	**-**	**34.2%**	**(100.0%)**
Ratepayers and other	**162 364**	**29 714**	**18.3%**	**26 937**	**16.6%**	**56 652**	**34.9%**	**-**	**25.0%**	**(100.0%)**
Government - operating	135 210	55 336	40.9%	37 956	28.1%	93 292	69.0%	-	47.6%	(100.0%)
Government - capital	72 565	21 137	29.1%	40 137	55.3%	61 274	84.4%	-	50.6%	(100.0%)
Interest	10 520	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(275 787)**	**(84 920)**	**30.8%**	**(86 974)**	**31.5%**	**(171 895)**	**62.3%**	**-**	**53.3%**	**(100.0%)**
Suppliers and employees	(248 059)	(84 920)	34.2%	(86 974)	35.1%	(171 895)	69.3%	-	53.3%	(100.0%)
Finance charges	(5 138)	-	-	-	-	-	-	-	-	-
Transfers and grants	(22 590)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**104 872**	**21 267**	**20.3%**	**18 056**	**17.2%**	**39 323**	**37.5%**	**-**	**3.9%**	**(100.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**400**	**-**	**-**	**-**	**400**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	400	-	-	-	400	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(83 715)**	**(3 176)**	**3.8%**	**-**	**-**	**(3 176)**	**3.8%**	**-**	**-**	**-**
Capital assets	(83 715)	(3 176)	3.8%	-	-	(3 176)	3.8%	-	-	-
Net Cash from/(used) Investing Activities	**(83 715)**	**(2 776)**	**3.3%**	**-**	**-**	**(2 776)**	**3.3%**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**21 157**	**18 491**	**87.4%**	**18 056**	**85.3%**	**36 547**	**172.7%**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	-	15 231	-	33 722	-	15 231	-	1 206	-	2 695.6%
Cash/cash equivalents at the year end:	**21 157**	**33 722**	**159.4%**	**51 778**	**244.7%**	**51 778**	**244.7%**	**1 206**	**.7%**	**4 192.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 052	6.1%	5 857	5.0%	5 002	4.3%	98 395	84.6%	116 306	38.2%	-	-	98 395	84.0%
Trade and Other Receivables from Exchange Transactions - Electric	3 674	8.5%	2 953	6.8%	1 747	4.0%	34 777	80.6%	43 151	14.2%	-	-	34 777	80.0%
Receivables from Non-exchange Transactions - Property Rates	1 548	6.0%	1 042	4.0%	952	3.7%	22 309	86.3%	25 851	8.5%	-	-	22 309	86.0%
Receivables from Exchange Transactions - Waste Water Manageme	1 579	4.7%	1 522	4.6%	1 834	5.5%	28 502	85.2%	33 437	11.0%	-	-	28 502	85.0%
Receivables from Exchange Transactions - Waste Management	2 210	4.6%	2 202	4.6%	2 370	4.9%	41 444	85.9%	48 227	15.8%	-	-	41 444	85.0%
Receivables from Exchange Transactions - Property Rental Debtors	18	15.6%	7	5.6%	32	27.5%	61	51.4%	118	-	-	-	61	51.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 310	6.2%	1 801	4.8%	1 607	4.3%	31 793	84.8%	37 511	12.3%	-	-	31 793	84.0%
Total By Income Source	**18 392**	**6.0%**	**15 384**	**5.1%**	**13 544**	**4.4%**	**257 280**	**84.5%**	**304 599**	**100.0%**	**-**	**-**	**257 280**	**84.0%**
Debtors Age Analysis By Customer Group														
Organs of State	504	4.3%	566	4.8%	2 290	19.4%	8 432	71.5%	11 792	3.9%	-	-	8 432	71.0%
Commercial	5 166	10.7%	3 375	7.0%	2 105	4.4%	37 590	77.9%	48 236	15.8%	-	-	37 590	77.0%
Households	12 722	5.2%	11 443	4.7%	9 149	3.7%	211 258	86.4%	244 571	80.3%	-	-	211 258	86.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**18 392**	**6.0%**	**15 384**	**5.1%**	**13 544**	**4.4%**	**257 280**	**84.5%**	**304 599**	**100.0%**	**-**	**-**	**257 280**	**84.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	163	.4%	4 914	11.8%	4 793	11.5%	31 914	76.4%	41 784	28.6%
Bulk Water	-	-	6 202	16.0%	-	-	32 682	84.0%	38 884	26.6%
PAYE deductions	7	.6%	1 108	99.4%	-	-	-	-	1 116	.8%
VAT (output less input)	29 379	100.0%	-	-	-	-	-	-	29 379	20.1%
Pensions / Retirement	602	22.4%	71	2.7%	732	27.2%	1 284	47.7%	2 689	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	571	2.6%	237	1.1%	5 013	22.7%	16 259	73.6%	22 080	15.1%
Auditor-General	1 084	100.0%	-	-	-	-	-	-	1 084	.7%
Other	52	.6%	5 470	60.1%	-	-	3 572	39.3%	9 095	6.2%
Total	**31 857**	**21.8%**	**18 004**	**12.3%**	**10 539**	**7.2%**	**85 711**	**58.7%**	**146 111**	**100.0%**

Contact Details

Municipal Manager	BC Mokomela	056 514 9200
Financial Manager	Buti Molupe (Acting)	056 514 2205

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**106 308**	**45 061**	**42.4%**	**34 768**	**32.7%**	**79 828**	**75.1%**	**33 743**	**73.3%**	**3.0%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 668	202	12.1%	658	39.5%	861	51.6%	607	47.3%	8.4%
Interest earned - outstanding debtors	484	195	40.2%	259	53.6%	454	93.8%	195	59.0%	33.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	104 076	44 598	42.9%	33 629	32.3%	78 227	75.2%	32 922	73.8%	2.1%
Other own revenue	80	66	82.8%	221	276.1%	287	358.8%	19	148.2%	1 066.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**104 864**	**25 984**	**24.8%**	**26 479**	**25.3%**	**52 464**	**50.0%**	**22 404**	**46.7%**	**18.2%**
Employee related costs	56 466	13 577	24.0%	13 461	23.8%	27 038	47.9%	11 214	43.7%	20.0%
Remuneration of councillors	8 374	2 017	24.1%	2 069	24.7%	4 086	48.8%	1 877	47.7%	10.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 027	-	-	1 520	25.2%	1 520	25.2%	1	-	107 066.9%
Finance charges	2 583	666	25.8%	666	25.8%	1 332	51.6%	753	51.5%	(11.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4 450	2 500	56.2%	246	5.5%	2 746	61.7%	-	81.1%	(100.0%)
Other expenditure	26 965	7 224	26.8%	8 518	31.6%	15 741	58.4%	8 558	58.3%	(.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 444**	**19 077**		**8 288**		**27 365**		**11 339**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 444**	**19 077**		**8 288**		**27 365**		**11 339**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 444**	**19 077**		**8 288**		**27 365**		**11 339**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 444**	**19 077**		**8 288**		**27 365**		**11 339**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 444**	**19 077**		**8 288**		**27 365**		**11 339**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**3 975**	**171**	**4.3%**	**1 464**	**36.8%**	**1 634**	**41.1%**	**254**	**14.1%**	**476.0%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 975	171	4.3%	1 464	36.8%	1 634	41.1%	254	14.1%	476.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**3 975**	**171**	**4.3%**	**1 464**	**36.8%**	**1 634**	**41.1%**	**254**	**14.1%**	**476.0%**
Governance and Administration	**3 157**	**92**	**2.9%**	**1 308**	**41.4%**	**1 400**	**44.3%**	**243**	**18.9%**	**437.3%**
Executive & Council	2 704	27	1.0%	1 233	45.6%	1 260	46.6%	54	49.9%	2 170.1%
Budget & Treasury Office	83	1	1.4%	16	19.4%	17	20.9%	184	25.0%	(91.2%)
Corporate Services	370	64	17.2%	59	15.9%	123	33.1%	5	1.6%	1 063.7%
Community and Public Safety	**150**	**40**	**27.0%**	**25**	**16.6%**	**65**	**43.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	150	40	27.0%	25	16.6%	65	43.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**669**	**38**	**5.7%**	**131**	**19.6%**	**169**	**25.3%**	**11**	**1.3%**	**1 124.9%**
Planning and Development	50	18	36.7%	17	33.7%	35	70.4%	1	15.0%	1 037.3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	619	20	3.2%	114	18.4%	134	21.7%	9	.9%	1 139.1%
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**106 224**	**91 607**	**86.2%**	**375 036**	**353.1%**	**466 643**	**439.3%**	**83 719**	**150.2%**	**348.0%**
Ratepayers and other	**480**	**46 807**	**9 751.5%**	**40 748**	**8 489.2%**	**87 556**	**18 240.8%**	**54 726**	**204 664.5%**	**(25.5%)**
Government - operating	104 076	44 597	42.9%	333 629	320.6%	378 226	363.4%	28 256	71.1%	1 080.7%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	1 668	202	12.1%	658	39.5%	861	51.6%	737	47.7%	(10.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(99 337)**	**(87 027)**	**87.6%**	**(73 690)**	**74.2%**	**(160 717)**	**161.8%**	**(81 277)**	**163.8%**	**(9.3%)**
Suppliers and employees	(92 304)	(84 527)	91.6%	(73 690)	79.8%	(158 217)	171.4%	(81 277)	173.4%	(9.3%)
Finance charges	(2 583)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 450)	(2 500)	56.2%	-	-	(2 500)	56.2%	-	81.1%	-
Net Cash from/(used) Operating Activities	**6 887**	**4 580**	**66.5%**	**301 346**	**4 375.6%**	**305 926**	**4 442.1%**	**2 442**	**4.3%**	**12 237.6%**
Cash Flow from Investing Activities										
Receipts	**3 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	3 500	-	-	-	-	-	-	-	-	-
Payments	**(3 975)**	**(171)**	**4.3%**	**(1 464)**	**36.8%**	**(1 634)**	**41.1%**	**(254)**	**14.1%**	**476.0%**
Capital assets	(3 975)	(171)	4.3%	(1 464)	36.8%	(1 634)	41.1%	(254)	14.1%	476.0%
Net Cash from/(used) Investing Activities	**(475)**	**(171)**	**35.9%**	**(1 464)**	**308.1%**	**(1 634)**	**344.1%**	**(254)**	**(7.9%)**	**476.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 847)**	**-**	**-**	**(2 084)**	**112.8%**	**(2 084)**	**112.8%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(1 847)	-	-	(2 084)	112.8%	(2 084)	112.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 847)**	**-**	**-**	**(2 084)**	**112.8%**	**(2 084)**	**112.8%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**4 565**	**4 409**	**96.6%**	**297 798**	**6 523.6%**	**302 208**	**6 620.2%**	**2 188**	**(1.2%)**	**13 508.1%**
Cash/cash equivalents at the year begin:	32 457	3 936	12.1%	8 345	25.7%	3 936	12.1%	1 745	128.1%	378.1%
Cash/cash equivalents at the year end:	**37 022**	**8 345**	**22.5%**	**306 143**	**826.9%**	**306 143**	**826.9%**	**3 934**	**22.9%**	**7 682.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	933	100.0%	933	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**933**	**100.0%**	**933**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	933	100.0%	933	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**933**	**100.0%**	**933**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	655	100.0%	-	-	-	-	-	-	655	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**655**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**655**	**100.0%**

Contact Details

Municipal Manager	Ms Palesa Kaota	057 391 8905
Financial Manager	Mr P Pitso	057 391 8903

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**371 942**	**131 815**	**35.4%**	**90 963**	**24.5%**	**222 778**	**59.9%**	**84 950**	**68.3%**	**7.1%**
Property rates	26 809	38 114	142.2%	(1)	-	38 113	142.2%	(655)	151.8%	(99.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	60 323	13 120	21.8%	13 740	22.8%	26 861	44.5%	11 865	58.2%	15.8%
Service charges - water revenue	27 429	7 572	27.6%	7 236	26.4%	14 808	54.0%	5 494	56.2%	31.7%
Service charges - sanitation revenue	15 245	4 308	28.3%	3 707	24.3%	8 015	52.6%	3 206	51.0%	15.6%
Service charges - refuse revenue	17 955	5 088	28.3%	4 366	24.3%	9 455	52.7%	3 804	51.1%	14.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	752	22	2.9%	40	5.4%	62	8.2%	25	6.9%	64.6%
Interest earned - external investments	600	160	26.7%	36	6.0%	196	32.6%	62	5.7%	(42.5%)
Interest earned - outstanding debtors	30 000	2 933	9.8%	4 707	15.7%	7 640	25.5%	7 506	98.7%	(37.3%)
Dividends received	-	-	-	30	-	30	-	-	-	(100.0%)
Fines	270	122	45.3%	74	27.4%	196	72.7%	35	59.0%	111.8%
Licences and permits	12	3	22.2%	2	20.1%	5	42.3%	0	96.0%	555.4%
Agency services	-	97	-	17	-	115	-	-	-	(100.0%)
Transfers recognised - operational	172 835	59 951	34.7%	56 051	32.4%	116 001	67.1%	52 356	68.8%	7.1%
Other own revenue	19 712	325	1.7%	958	4.9%	1 283	6.5%	1 253	9.2%	(23.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	**493 766**	**89 094**	**18.0%**	**71 684**	**14.5%**	**160 778**	**32.6%**	**63 770**	**37.8%**	**12.4%**
Employee related costs	123 170	31 137	25.3%	32 123	26.1%	63 259	51.4%	31 344	60.5%	2.5%
Remuneration of councillors	8 944	2 131	23.8%	2 145	24.0%	4 276	47.8%	1 958	40.5%	9.5%
Debt impairment	53 328	7 483	14.0%	-	-	7 483	14.0%	-	-	-
Depreciation and asset impairment	165 501	13 742	8.3%	-	-	13 742	8.3%	-	-	-
Finance charges	1 880	8	.4%	29	1.6%	37	2.0%	749	20.1%	(96.1%)
Bulk purchases	54 000	20 268	37.5%	11 255	20.8%	31 523	58.4%	9 029	70.9%	24.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 705	5 257	35.8%	9 343	63.5%	14 601	99.3%	1 413	-	561.2%
Transfers and grants	15 665	436	2.8%	1 581	10.1%	2 016	12.9%	824	7.8%	91.9%
Other expenditure	56 572	8 632	15.3%	15 208	26.9%	23 840	42.1%	18 453	28.8%	(17.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(121 824)**	**42 722**		**19 279**		**62 001**		**21 181**		
Transfers recognised - capital	68 887	29 680	43.1%	-	-	29 680	43.1%	3 872	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(52 937)**	**72 402**		**19 279**		**91 681**		**25 053**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(52 937)**	**72 402**		**19 279**		**91 681**		**25 053**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(52 937)**	**72 402**		**19 279**		**91 681**		**25 053**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(52 937)**	**72 402**		**19 279**		**91 681**		**25 053**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**80 109**	**14 346**	**17.9%**	**21 939**	**27.4%**	**36 285**	**45.3%**	**14 958**	**38.8%**	**46.7%**
National Government	68 887	14 346	20.8%	21 939	31.8%	36 285	52.7%	11 932	37.9%	83.9%
Provincial Government	-	-	-	-	-	-	-	3 026	50.4%	(100.0%)
District Municipality	1 622	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**70 509**	**14 346**	**20.3%**	**21 939**	**31.1%**	**36 285**	**51.5%**	**14 958**	**38.8%**	**46.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 600	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**80 109**	**14 346**	**17.9%**	**21 939**	**27.4%**	**36 285**	**45.3%**	**14 958**	**38.8%**	**46.7%**
Governance and Administration	**4 750**	**2 155**	**45.4%**	**3 148**	**66.3%**	**5 303**	**111.6%**	**-**	**-**	**(100.0%)**
Executive & Council	530	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 220	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	2 155	215.5%	3 148	314.8%	5 303	530.3%	-	-	(100.0%)
Community and Public Safety	**10 495**	**3 190**	**30.4%**	**4 554**	**43.4%**	**7 744**	**73.8%**	**4 350**	**28.2%**	**4.7%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 495	3 190	30.4%	4 554	43.4%	7 744	73.8%	4 350	28.2%	4.7%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 888**	**-**	**-**	**-**	**-**	**-**	**-**	**869**	**98.8%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 888	-	-	-	-	-	-	869	98.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**62 976**	**9 001**	**14.3%**	**14 237**	**22.6%**	**23 238**	**36.9%**	**9 739**	**39.9%**	**46.2%**
Electricity	261	809	310.4%	38	14.5%	846	324.8%	209	91.9%	(81.9%)
Water	18 849	1 368	7.3%	4 193	22.2%	5 561	29.5%	8 545	47.5%	(50.9%)
Waste Water Management	31 036	2 288	7.4%	5 827	18.8%	8 115	26.1%	985	17.8%	491.3%
Waste Management	12 830	4 536	35.4%	4 180	32.6%	8 715	67.9%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**390 182**	**129 371**	**33.2%**	**127 286**	**32.6%**	**256 657**	**65.8%**	**111 275**	**75.8%**	**14.4%**
Ratepayers and other	**127 460**	**30 552**	**24.0%**	**30 120**	**23.6%**	**60 672**	**47.6%**	**25 344**	**80.9%**	**18.8%**
Government - operating	172 835	71 899	41.6%	55 531	32.1%	127 430	73.7%	58 146	64.5%	(4.5%)
Government - capital	68 887	26 323	38.2%	41 121	59.7%	67 444	97.9%	27 366	1 119.6%	50.3%
Interest	21 000	597	2.8%	484	2.3%	1 081	5.1%	390	29.4%	24.2%
Dividends	-	-	-	30	-	30	-	28	-	6.6%
Payments	**(271 265)**	**(77 982)**	**28.7%**	**(89 017)**	**32.8%**	**(167 000)**	**61.6%**	**(115 057)**	**72.5%**	**(22.6%)**
Suppliers and employees	(253 720)	(77 041)	30.4%	(84 238)	33.2%	(161 279)	63.6%	(113 491)	81.9%	(25.8%)
Finance charges	(1 880)	(46)	2.4%	(516)	27.4%	(561)	29.9%	(639)	274.7%	(19.3%)
Transfers and grants	(15 665)	(896)	5.7%	(4 264)	27.2%	(5 160)	32.9%	(926)	8.6%	360.3%
Net Cash from/(used) Operating Activities	**118 917**	**51 389**	**43.2%**	**38 269**	**32.2%**	**89 658**	**75.4%**	**(3 783)**	**85.7%**	**(1 111.7%)**
Cash Flow from Investing Activities										
Receipts	**4**	**8 285**	**207 118.0%**	**6 123**	**153 086.5%**	**14 408**	**360 204.5%**	**9**	**.6%**	**64 939.4%**
Proceeds on disposal of PPE	-	8 285	-	6 123	-	14 408	-	2	.2%	279 127.5%
Decrease in non-current debtors	-	-	-	-	-	-	-	7	-	(100.0%)
Decrease in other non-current receivables	4	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(80 109)**	**(16 618)**	**20.7%**	**(23 793)**	**29.7%**	**(40 411)**	**50.4%**	**(14 958)**	**39.6%**	**59.1%**
Capital assets	(80 109)	(16 618)	20.7%	(23 793)	29.7%	(40 411)	50.4%	(14 958)	39.6%	59.1%
Net Cash from/(used) Investing Activities	**(80 105)**	**(8 334)**	**10.4%**	**(17 669)**	**22.1%**	**(26 003)**	**32.5%**	**(14 949)**	**40.5%**	**18.2%**
Cash Flow from Financing Activities										
Receipts	**5**	**(16)**	**(322.4%)**	**37**	**749.0%**	**21**	**426.6%**	**44**	**2 320.9%**	**(15.5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	(16)	(322.4%)	37	749.0%	21	426.6%	44	2 320.9%	(15.5%)
Payments	**(977)**	**(195)**	**19.9%**	**(399)**	**40.8%**	**(593)**	**60.7%**	**(557)**	**16.4%**	**(28.5%)**
Repayment of borrowing	(977)	(195)	19.9%	(399)	40.8%	(593)	60.7%	(557)	16.4%	(28.5%)
Net Cash from/(used) Financing Activities	**(972)**	**(211)**	**21.7%**	**(361)**	**37.2%**	**(572)**	**58.9%**	**(513)**	**13.7%**	**(29.6%)**
Net Increase/(Decrease) in cash held	**37 840**	**42 844**	**113.2%**	**20 238**	**53.5%**	**63 083**	**166.7%**	**(19 244)**	**661.4%**	**(205.2%)**
Cash/cash equivalents at the year begin:	-	20 624	-	63 468	-	20 624	-	46 600	100.0%	36.2%
Cash/cash equivalents at the year end:	**37 840**	**63 468**	**167.7%**	**83 707**	**221.2%**	**83 707**	**221.2%**	**27 356**	**(342.5%)**	**206.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 712	4.4%	2 413	3.9%	2 237	3.6%	53 995	88.0%	61 358	27.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 269	9.7%	1 915	5.7%	1 451	4.3%	27 212	80.4%	33 847	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 296	5.9%	1 186	5.4%	1 098	5.0%	18 313	83.6%	21 893	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 521	3.4%	1 615	3.6%	1 468	3.3%	40 309	89.7%	44 913	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 806	3.1%	1 938	3.3%	1 750	3.0%	52 618	90.5%	58 112	26.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	140	4.8%	130	4.4%	324	11.0%	2 346	79.8%	2 941	1.3%	-	-	-	-
Total By Income Source	**10 744**	**4.8%**	**9 197**	**4.1%**	**8 329**	**3.7%**	**194 793**	**87.3%**	**223 064**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	806	12.0%	706	10.5%	743	11.1%	4 460	66.4%	6 714	3.0%	-	-	-	-
Commercial	928	9.1%	518	5.1%	659	6.4%	8 132	79.4%	10 238	4.6%	-	-	-	-
Households	9 009	4.4%	7 973	3.9%	6 925	3.4%	182 178	88.4%	206 085	92.4%	-	-	-	-
Other	1	2.0%	1	2.1%	2	7.3%	23	88.6%	26	-	-	-	-	-
Total By Customer Group	**10 744**	**4.8%**	**9 197**	**4.1%**	**8 329**	**3.7%**	**194 793**	**87.3%**	**223 064**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15	5.1%	(15)	(5.2%)	14	4.7%	274	95.4%	287	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**15**	**5.1%**	**(15)**	**(5.2%)**	**14**	**4.7%**	**274**	**95.4%**	**287**	**100.0%**

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**555 343**	**176 454**	**31.8%**	**148 650**	**26.8%**	**325 104**	**58.5%**	**135 441**	**56.6%**	**9.8%**
Property rates	76 950	25 192	32.7%	17 372	22.6%	42 565	55.3%	15 854	59.4%	9.6%
Property rates - penalties and collection charges	-	1	-	1	-	1	-	-	-	(100.0%)
Service charges - electricity revenue	165 400	48 952	29.6%	38 212	23.1%	87 163	52.7%	35 684	47.8%	7.1%
Service charges - water revenue	52 652	15 187	28.8%	17 747	33.7%	32 934	62.6%	12 936	51.4%	37.2%
Service charges - sanitation revenue	41 895	10 403	24.8%	10 781	25.7%	21 185	50.6%	9 641	-	11.8%
Service charges - refuse revenue	41 828	9 833	23.5%	10 027	24.0%	19 860	47.5%	9 317	24.5%	7.6%
Service charges - other	-	169	-	265	-	435	-	246	-	7.9%
Rental of facilities and equipment	4 165	695	16.7%	2 002	48.1%	2 696	64.7%	855	45.7%	134.1%
Interest earned - external investments	-	1	-	3	-	4	-	1	-	137.8%
Interest earned - outstanding debtors	25 085	6 039	24.1%	6 449	25.7%	12 487	49.8%	5 990	54.9%	7.7%
Dividends received	-	400	-	306	-	706	-	305	-	.1%
Fines	3 852	2 197	57.0%	641	16.7%	2 838	73.7%	31	-	1 937.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 174	56 496	42.4%	43 743	32.8%	100 239	75.3%	43 122	75.4%	1.4%
Other own revenue	9 593	889	9.3%	1 101	11.5%	1 990	20.7%	635	10.8%	73.4%
Gains on disposal of PPE	749	-	-	-	-	-	-	823	-	(100.0%)
Operating Expenditure	**536 894**	**76 588**	**14.3%**	**128 179**	**23.9%**	**204 767**	**38.1%**	**137 140**	**41.8%**	**(6.5%)**
Employee related costs	161 408	42 335	26.2%	42 271	26.2%	84 606	52.4%	39 554	52.0%	6.9%
Remuneration of councillors	12 671	3 093	24.4%	3 008	23.7%	6 102	48.2%	3 201	53.4%	(6.0%)
Debt impairment	33 392	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 083	-	-	-	-	-	-	-	-	-
Finance charges	4 734	1	-	51	1.1%	52	1.1%	603	-	(91.6%)
Bulk purchases	124 059	3 842	3.1%	40 628	32.7%	44 470	35.8%	46 951	40.4%	(13.5%)
Other Materials	28 491	5 714	20.1%	7 808	27.4%	13 523	47.5%	7 385	97.1%	5.7%
Contracted services	22 856	3 716	16.3%	3 159	13.8%	6 875	30.1%	3 226	-	(2.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	108 200	17 887	16.5%	31 253	28.9%	49 140	45.4%	36 220	35.8%	(13.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 449**	**99 865**		**20 471**		**120 336**		**(1 699)**		
Transfers recognised - capital	72 196	6 399	8.9%	32 962	45.7%	39 361	54.5%	31 901	-	3.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 645**	**106 264**		**53 434**		**159 698**		**30 201**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**90 645**	**106 264**		**53 434**		**159 698**		**30 201**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 645**	**106 264**		**53 434**		**159 698**		**30 201**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 645**	**106 264**		**53 434**		**159 698**		**30 201**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**90 646**	**21 639**	**23.9%**	**14 993**	**16.5%**	**36 632**	**40.4%**	**17 578**	**36.6%**	**(14.7%)**
National Government	72 196	10 209	14.1%	12 988	18.0%	23 197	32.1%	12 586	34.4%	3.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 196**	**10 209**	**14.1%**	**12 988**	**18.0%**	**23 197**	**32.1%**	**12 586**	**34.4%**	**3.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 450	11 430	62.0%	2 005	10.9%	13 435	72.8%	4 992	44.6%	(59.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**90 646**	**21 639**	**23.9%**	**14 993**	**16.5%**	**36 632**	**40.4%**	**17 578**	**36.6%**	**(14.7%)**
Governance and Administration	**4 339**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	4 339	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**23 195**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	23 195	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 136**	**21 639**	**236.9%**	**14 993**	**164.1%**	**36 632**	**401.0%**	**9 258**	**75.6%**	**62.0%**
Planning and Development	-	21 343	-	14 184	-	35 526	-	28	-	50 304.4%
Road Transport	9 136	296	3.2%	809	8.9%	1 105	12.1%	9 229	75.2%	(91.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**53 976**	**-**	**-**	**-**	**-**	**-**	**-**	**8 320**	**36.7%**	**(100.0%)**
Electricity	1 538	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	8 320	-	(100.0%)
Waste Water Management	52 438	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**628 540**	**183 053**	**29.1%**	**181 613**	**28.9%**	**364 666**	**58.0%**	**167 341**	**61.6%**	**8.5%**
Ratepayers and other	**397 085**	**113 718**	**28.6%**	**98 150**	**24.7%**	**211 868**	**53.4%**	**86 022**	**49.7%**	**14.1%**
Government - operating	133 174	56 496	42.4%	500	.4%	56 996	42.8%	43 122	75.4%	(98.8%)
Government - capital	73 196	6 399	8.7%	76 205	104.1%	82 604	112.9%	31 901	110.6%	138.9%
Interest	25 085	6 040	24.1%	6 452	25.7%	12 491	49.8%	5 991	54.9%	7.7%
Dividends	-	400	-	306	-	706	-	305	-	.1%
Payments	**(535 615)**	**(80 652)**	**15.1%**	**(132 114)**	**24.7%**	**(212 766)**	**39.7%**	**(140 717)**	**48.4%**	**(6.1%)**
Suppliers and employees	(457 685)	(80 651)	17.6%	(132 063)	28.9%	(212 714)	46.5%	(140 114)	48.8%	(5.7%)
Finance charges	(4 734)	(1)	-	(51)	1.1%	(52)	1.1%	(603)	12.7%	(91.6%)
Transfers and grants	(73 196)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**92 925**	**102 400**	**110.2%**	**49 499**	**53.3%**	**151 900**	**163.5%**	**26 624**	**110.5%**	**85.9%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(73 196)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(73 196)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(73 196)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**19 729**	**102 400**	**519.0%**	**49 499**	**250.9%**	**151 900**	**769.9%**	**26 624**	**133.1%**	**85.9%**
Cash/cash equivalents at the year begin:	(2 241)	(79 548)	3 549.7%	22 853	(1 019.8%)	(79 548)	3 549.7%	105 840	-	(78.4%)
Cash/cash equivalents at the year end:	**17 488**	**22 853**	**130.7%**	**72 352**	**413.7%**	**72 352**	**413.7%**	**132 464**	**133.1%**	**(45.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 502	4.7%	5 018	4.3%	4 176	3.6%	101 516	87.4%	116 212	25.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	10 056	46.7%	1 854	8.6%	1 287	6.0%	8 337	38.7%	21 534	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 451	11.1%	2 434	5.0%	1 753	3.6%	39 489	80.4%	49 126	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 793	5.3%	2 105	2.9%	1 940	2.7%	63 889	89.1%	71 726	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 219	3.3%	2 562	2.6%	2 444	2.5%	89 249	91.6%	97 474	21.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 299	2.5%	2 208	2.4%	2 150	2.4%	84 147	92.7%	90 805	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 125	11.8%	272	2.8%	368	3.8%	7 794	81.5%	9 559	2.1%	-	-	-	-
Total By Income Source	**31 446**	**6.9%**	**16 453**	**3.6%**	**14 117**	**3.1%**	**394 421**	**86.4%**	**456 437**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31 446	6.9%	16 453	3.6%	14 117	3.1%	394 421	86.4%	456 437	100.0%	-	-	-	-
Total By Customer Group	**31 446**	**6.9%**	**16 453**	**3.6%**	**14 117**	**3.1%**	**394 421**	**86.4%**	**456 437**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8 140	16.4%	8 566	17.2%	8 385	16.9%	24 590	49.5%	49 681	91.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	683	29.1%	1 227	52.2%	390	16.6%	50	2.1%	2 350	4.3%
Auditor-General	1 145	52.7%	1 029	47.3%	-	-	-	-	2 173	4.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 968**	**18.4%**	**10 822**	**20.0%**	**8 774**	**16.2%**	**24 640**	**45.5%**	**54 204**	**100.0%**

Contact Details

Municipal Manager	Mr T E Tsoaeli	058 303 5732
Financial Manager	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**199 639**	**75 449**	**37.8%**	**58 909**	**29.5%**	**134 358**	**67.3%**	**53 576**	**61.6%**	**10.0%**
Property rates	18 602	9 185	49.4%	3 698	19.9%	12 883	69.3%	1 830	89.7%	102.0%
Property rates - penalties and collection charges	500	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 008	9 773	32.6%	1 113	3.7%	10 886	36.3%	5 317	45.7%	(79.1%)
Service charges - water revenue	29 346	10 792	36.8%	1	-	10 792	36.8%	8 066	56.2%	(100.0%)
Service charges - sanitation revenue	15 275	4 210	27.6%	-	-	4 210	27.6%	3 201	54.1%	(100.0%)
Service charges - refuse revenue	16 299	4 519	27.7%	0	-	4 519	27.7%	3 638	47.8%	(100.0%)
Service charges - other	-	70	-	92	-	162	-	-	-	(100.0%)
Rental of facilities and equipment	500	130	25.9%	83	16.6%	213	42.6%	74	27.2%	11.7%
Interest earned - external investments	1 389	32	2.3%	311	22.4%	343	24.7%	231	26.2%	34.6%
Interest earned - outstanding debtors	2 000	4 346	217.3%	4 603	230.2%	8 949	447.5%	4 609	45.8%	(.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 500	17	1.1%	20	1.3%	37	2.5%	51	39.4%	(60.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 559	31 088	38.1%	26 161	32.1%	57 249	70.2%	26 202	74.1%	(.2%)
Other own revenue	2 511	1 172	46.7%	22 578	899.1%	23 750	945.8%	276	15.8%	8 066.4%
Gains on disposal of PPE	150	117	78.0%	249	166.0%	366	243.9%	80	-	209.8%
Operating Expenditure	**206 978**	**55 408**	**26.8%**	**40 113**	**19.4%**	**95 521**	**46.2%**	**43 895**	**41.1%**	**(8.6%)**
Employee related costs	53 445	18 872	35.3%	20 449	38.3%	39 321	73.6%	15 623	48.5%	30.9%
Remuneration of councillors	5 385	-	-	-	-	-	-	-	-	-
Debt impairment	2 000	-	-	30	1.5%	30	1.5%	-	.1%	(100.0%)
Depreciation and asset impairment	67 516	-	-	-	-	-	-	-	-	-
Finance charges	1 080	190	17.6%	-	-	190	17.6%	-	-	-
Bulk purchases	33 830	7 135	21.1%	1 987	5.9%	9 122	27.0%	7 279	76.4%	(72.7%)
Other Materials	-	4 456	-	2 213	-	6 669	-	2 257	-	(1.9%)
Contracted services	9 698	1 258	13.0%	(19)	(.2%)	1 238	12.8%	714	9.7%	(102.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	34 024	23 498	69.1%	15 453	45.4%	38 950	114.5%	18 023	92.2%	(14.3%)
Loss on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit)	**(7 339)**	**20 040**		**18 796**		**38 836**		**9 681**		
Transfers recognised - capital	51 297	20 593	40.1%	13 586	26.5%	34 179	66.6%	15 474	-	(12.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 958**	**40 633**		**32 382**		**73 015**		**25 155**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43 958**	**40 633**		**32 382**		**73 015**		**25 155**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 958**	**40 633**		**32 382**		**73 015**		**25 155**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 958**	**40 633**		**32 382**		**73 015**		**25 155**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**68 697**	**13 796**	**20.1%**	**9 225**	**13.4%**	**23 021**	**33.5%**	**5 280**	**26.7%**	**74.7%**
National Government	51 297	11 475	22.4%	8 702	17.0%	20 177	39.3%	4 922	30.9%	76.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 297**	**11 475**	**22.4%**	**8 702**	**17.0%**	**20 177**	**39.3%**	**4 922**	**36.8%**	**76.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 400	2 321	13.3%	522	3.0%	2 843	16.3%	358	14.2%	45.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**68 697**	**13 796**	**20.1%**	**9 225**	**13.4%**	**23 021**	**33.5%**	**5 280**	**26.7%**	**74.7%**
Governance and Administration	**700**	**968**	**138.3%**	**49**	**6.9%**	**1 017**	**145.2%**	**167**	**31.0%**	**(71.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	700	104	14.9%	44	6.2%	148	21.1%	134	-	(67.5%)
Corporate Services	-	864	-	5	-	869	-	33	9.4%	(85.2%)
Community and Public Safety	**8 300**	**2 602**	**31.4%**	**1 617**	**19.5%**	**4 219**	**50.8%**	**73**	**-**	**2 126.8%**
Community & Social Services	800	1 208	151.1%	1 432	179.0%	2 640	330.1%	73	-	1 872.4%
Sport And Recreation	7 500	1 019	13.6%	-	-	1 019	13.6%	-	-	-
Public Safety	-	375	-	185	-	559	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 911**	**7 794**	**78.6%**	**5 138**	**51.8%**	**12 932**	**130.5%**	**1 108**	**59.9%**	**363.6%**
Planning and Development	-	-	-	18	-	18	-	-	-	(100.0%)
Road Transport	9 911	7 794	78.6%	5 120	51.7%	12 914	130.3%	1 108	59.9%	361.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**49 786**	**2 432**	**4.9%**	**2 422**	**4.9%**	**4 854**	**9.7%**	**3 932**	**24.1%**	**(38.4%)**
Electricity	10 115	104	1.0%	50	.5%	154	1.5%	36	53.6%	37.7%
Water	29 471	1 923	6.5%	2 102	7.1%	4 025	13.7%	2 448	20.8%	(14.1%)
Waste Water Management	6 082	-	-	270	4.4%	270	4.4%	1 448	21.2%	(81.4%)
Waste Management	4 117	405	9.8%	-	-	405	9.8%	-	20.9%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**243 353**	**64 044**	**26.3%**	**49 221**	**20.2%**	**113 265**	**46.5%**	**50 264**	**55.8%**	**(2.1%)**
Ratepayers and other	**113 296**	**12 265**	**10.8%**	**9 632**	**8.5%**	**21 897**	**19.3%**	**7 998**	**17.9%**	**20.4%**
Government - operating	81 559	30 089	36.9%	25 856	31.7%	55 945	68.6%	26 502	75.9%	(2.4%)
Government - capital	46 297	21 593	46.6%	13 586	29.3%	35 179	76.0%	15 474	-	(12.2%)
Interest	2 201	97	4.4%	147	6.7%	244	11.1%	290	5.9%	(49.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(191 461)**	**(54 499)**	**28.5%**	**(37 393)**	**19.5%**	**(91 893)**	**48.0%**	**(69 417)**	**61.8%**	**(46.1%)**
Suppliers and employees	(190 381)	(54 499)	28.6%	(37 393)	19.6%	(91 893)	48.3%	(69 417)	62.1%	(46.1%)
Finance charges	(1 080)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**51 892**	**9 545**	**18.4%**	**11 827**	**22.8%**	**21 372**	**41.2%**	**(19 153)**	**135.4%**	**(161.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**3 928**	**-**	**(10 000)**	**-**	**(6 072)**	**-**	**15 000**	**106.8%**	**(166.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	3 928	-	(10 000)	-	(6 072)	-	15 000	106.8%	(166.7%)
Payments	**(62 840)**	**(13 781)**	**21.9%**	**(9 225)**	**14.7%**	**(23 006)**	**36.6%**	**(5 280)**	**18.6%**	**74.7%**
Capital assets	(62 840)	(13 781)	21.9%	(9 225)	14.7%	(23 006)	36.6%	(5 280)	18.6%	74.7%
Net Cash from/(used) Investing Activities	**(62 840)**	**(9 853)**	**15.7%**	**(19 225)**	**30.6%**	**(29 078)**	**46.3%**	**9 720**	**(100.6%)**	**(297.8%)**
Cash Flow from Financing Activities										
Receipts	**-**	**34**	**-**	**36**	**-**	**70**	**-**	**17**	**-**	**107.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	34	-	36	-	70	-	17	-	107.6%
Payments	**(365)**	**(337)**	**92.2%**	**(337)**	**92.2%**	**(673)**	**184.5%**	**(336)**	**45.3%**	**.3%**
Repayment of borrowing	(365)	(337)	92.2%	(337)	92.2%	(673)	184.5%	(336)	45.3%	.3%
Net Cash from/(used) Financing Activities	**(365)**	**(303)**	**82.9%**	**(301)**	**82.3%**	**(603)**	**165.2%**	**(318)**	**41.5%**	**(5.6%)**
Net Increase/(Decrease) in cash held	**(11 313)**	**(611)**	**5.4%**	**(7 698)**	**68.0%**	**(8 309)**	**73.4%**	**(9 752)**	**(4.0%)**	**(21.1%)**
Cash/cash equivalents at the year begin:	15 049	1 672	11.1%	1 061	7.1%	1 672	11.1%	11 428	-	(90.7%)
Cash/cash equivalents at the year end:	**3 736**	**1 061**	**28.4%**	**(6 637)**	**(177.6%)**	**(6 637)**	**(177.6%)**	**1 676**	**(4.0%)**	**(496.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 584	4.8%	2 365	4.4%	1 780	3.3%	46 893	87.5%	53 622	20.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 437	24.6%	1 036	17.7%	402	6.9%	2 974	50.9%	5 849	2.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 442	6.8%	1 151	5.4%	1 060	5.0%	17 620	82.8%	21 273	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 075	2.8%	915	2.4%	672	1.8%	35 124	93.0%	37 786	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 051	2.4%	884	2.0%	768	1.8%	40 970	93.8%	43 673	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	483	100.0%	483	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 714	2.6%	2 723	2.6%	2 873	2.8%	95 497	92.0%	103 808	39.0%	-	-	-	-
Total By Income Source	**10 302**	**3.9%**	**9 075**	**3.4%**	**7 555**	**2.8%**	**239 561**	**89.9%**	**266 493**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	333	4.7%	398	5.6%	(214)	(3.0%)	6 569	92.7%	7 087	2.7%	-	-	-	-
Commercial	2 564	25.8%	1 992	20.1%	465	4.7%	4 903	49.4%	9 924	3.7%	-	-	-	-
Households	5 676	2.8%	4 948	2.5%	5 564	2.8%	183 939	91.9%	200 126	75.1%	-	-	-	-
Other	1 729	3.5%	1 737	3.5%	1 740	3.5%	44 149	89.5%	49 356	18.5%	-	-	-	-
Total By Customer Group	**10 302**	**3.9%**	**9 075**	**3.4%**	**7 555**	**2.8%**	**239 561**	**89.9%**	**266 493**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	117	100.0%	-	-	-	-	-	-	117	18.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	533	100.0%	-	-	-	-	-	-	533	82.0%
Total	**650**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**650**	**100.0%**

Contact Details

Municipal Manager	Mr L.I Mokgatlhe	058 863 2811 ext 223
Financial Manager	Ms Fikile Mzizi (Acting)	

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 589 893**	**310 439**	**19.5%**	**220 101**	**13.8%**	**530 541**	**33.4%**	**249 663**	**47.5%**	**(11.8%)**
Property rates	204 500	44 492	21.8%	39 578	19.4%	84 069	41.1%	34 101	37.3%	16.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	350 000	71 650	20.5%	7 743	2.2%	79 393	22.7%	44 047	29.9%	(82.4%)
Service charges - water revenue	49 000	15 119	30.9%	16 496	33.7%	31 615	64.5%	11 939	53.8%	38.2%
Service charges - sanitation revenue	25 000	7 734	30.9%	6 791	27.2%	14 525	58.1%	6 230	65.0%	9.0%
Service charges - refuse revenue	20 000	5 691	28.5%	5 851	29.3%	11 542	57.7%	4 349	50.5%	34.6%
Service charges - other	45 393	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 250	130	10.4%	465	37.2%	594	47.5%	452	51.7%	2.8%
Interest earned - external investments	1 800	723	40.2%	136	7.5%	859	47.7%	298	41.8%	(54.4%)
Interest earned - outstanding debtors	22 940	4 387	19.1%	6 749	29.4%	11 136	48.5%	5 634	64.5%	19.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 200	169	5.3%	375	11.7%	543	17.0%	205	19.5%	83.1%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	449 210	159 532	35.5%	134 088	29.8%	293 620	65.4%	141 123	70.3%	(5.0%)
Other own revenue	417 600	814	.2%	1 829	.4%	2 644	.6%	1 287	47.1%	42.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 589 893**	**197 325**	**12.4%**	**237 806**	**15.0%**	**435 131**	**27.4%**	**317 948**	**46.4%**	**(25.2%)**
Employee related costs	323 756	76 988	23.8%	72 520	22.4%	149 508	46.2%	62 597	44.9%	15.9%
Remuneration of councillors	24 000	4 905	20.4%	4 712	19.6%	9 617	40.1%	4 532	37.0%	4.0%
Debt impairment	55 000	846	1.5%	-	-	846	1.5%	-	-	-
Depreciation and asset impairment	350 000	-	-	-	-	-	-	-	-	-
Finance charges	8 000	-	-	-	-	-	-	3 079	22.5%	(100.0%)
Bulk purchases	311 466	10 526	3.4%	43 860	14.1%	54 386	17.5%	106 873	52.2%	(59.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	105 000	33 706	32.1%	36 882	35.1%	70 588	67.2%	42 121	86.0%	(12.4%)
Transfers and grants	80 000	6 667	8.3%	20 000	25.0%	26 667	33.3%	25 908	49.6%	(22.8%)
Other expenditure	332 671	63 687	19.1%	59 833	18.0%	123 520	37.1%	72 839	51.8%	(17.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**113 114**		**(17 705)**		**95 409**		**(68 285)**		
Transfers recognised - capital	269 133	83 285	30.9%	112 000	41.6%	195 285	72.6%	92 455	70.0%	21.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**269 133**	**196 399**		**94 295**		**290 694**		**24 170**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**269 133**	**196 399**		**94 295**		**290 694**		**24 170**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**269 133**	**196 399**		**94 295**		**290 694**		**24 170**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**269 133**	**196 399**		**94 295**		**290 694**		**24 170**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**397 133**	**56 021**	**14.1%**	**87 238**	**22.0%**	**143 259**	**36.1%**	**71 484**	**28.9%**	**22.0%**
National Government	269 133	49 392	18.4%	82 195	30.5%	131 588	48.9%	71 484	41.6%	15.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**269 133**	**49 392**	**18.4%**	**82 195**	**30.5%**	**131 588**	**48.9%**	**71 484**	**41.6%**	**15.0%**
Borrowing	98 000	2 271	2.3%	4 872	5.0%	7 143	7.3%	-	-	(100.0%)
Internally generated funds	30 000	4 358	14.5%	170	.6%	4 528	15.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**397 133**	**56 021**	**14.1%**	**87 238**	**22.0%**	**143 259**	**36.1%**	**71 484**	**28.9%**	**22.0%**
Governance and Administration	**-**	**2 521**	**-**	**5 043**	**-**	**7 564**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	2 521	-	5 043	-	7 564	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**47 397**	**4 926**	**10.4%**	**12 348**	**26.1%**	**17 275**	**36.4%**	**4 811**	**17.3%**	**156.7%**
Community & Social Services	16 882	4 926	29.2%	10 053	59.6%	14 980	88.7%	1 087	20.4%	825.1%
Sport And Recreation	26 515	-	-	2 295	8.7%	2 295	8.7%	3 724	16.3%	(38.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	4 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**48 485**	**10 181**	**21.0%**	**2 153**	**4.4%**	**12 334**	**25.4%**	**15 457**	**37.2%**	**(86.1%)**
Planning and Development	23 000	-	-	-	-	-	-	-	-	-
Road Transport	25 485	10 181	39.9%	2 153	8.4%	12 334	48.4%	15 457	51.6%	(86.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**220 819**	**38 392**	**17.4%**	**67 694**	**30.7%**	**106 086**	**48.0%**	**51 216**	**44.5%**	**32.2%**
Electricity	41 403	9 972	24.1%	15 238	36.8%	25 210	60.9%	4 825	20.1%	215.8%
Water	94 517	13 946	14.8%	26 998	28.6%	40 944	43.3%	29 502	52.8%	(8.5%)
Waste Water Management	84 899	14 474	17.0%	25 458	30.0%	39 931	47.0%	16 889	42.0%	50.7%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**80 432**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 356 000**	**401 962**	**29.6%**	**362 436**	**26.7%**	**764 399**	**56.4%**	**335 639**	**53.3%**	**8.0%**
Ratepayers and other	**644 857**	**156 153**	**24.2%**	**123 637**	**19.2%**	**279 790**	**43.4%**	**96 130**	**33.8%**	**28.6%**
Government - operating	449 210	159 532	35.5%	131 025	29.2%	290 557	64.7%	141 123	71.8%	(7.2%)
Government - capital	260 133	83 285	32.0%	105 333	40.5%	188 619	72.5%	92 455	70.0%	13.9%
Interest	1 800	2 992	166.2%	2 441	135.6%	5 433	301.8%	5 931	497.3%	(58.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 037 000)**	**(290 111)**	**28.0%**	**(196 298)**	**18.9%**	**(486 408)**	**46.9%**	**(317 448)**	**76.1%**	**(38.2%)**
Suppliers and employees	(949 000)	(283 444)	29.9%	(182 964)	19.3%	(466 408)	49.1%	(291 072)	88.1%	(37.1%)
Finance charges	(8 000)	-	-	-	-	-	-	(469)	6.4%	(100.0%)
Transfers and grants	(80 000)	(6 667)	8.3%	(13 333)	16.7%	(20 000)	25.0%	(25 908)	21.7%	(48.5%)
Net Cash from/(used) Operating Activities	**319 000**	**111 851**	**35.1%**	**166 139**	**52.1%**	**277 990**	**87.1%**	**18 191**	**(27.4%)**	**813.3%**
Cash Flow from Investing Activities										
Receipts	**46 351**	**(29 000)**	**(62.6%)**	**(90 000)**	**(194.2%)**	**(119 000)**	**(256.7%)**	**10 700**	**(136.4%)**	**(941.1%)**
Proceeds on disposal of PPE	43 783	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 568	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(29 000)	-	(90 000)	-	(119 000)	-	10 700	2 895.1%	(941.1%)
Payments	**(269 133)**	**(89 843)**	**33.4%**	**(65 838)**	**24.5%**	**(155 681)**	**57.8%**	**(72 479)**	**46.9%**	**(9.2%)**
Capital assets	(269 133)	(89 843)	33.4%	(65 838)	24.5%	(155 681)	57.8%	(72 479)	46.9%	(9.2%)
Net Cash from/(used) Investing Activities	**(222 782)**	**(118 843)**	**53.3%**	**(155 838)**	**70.0%**	**(274 681)**	**123.3%**	**(61 779)**	**(13.7%)**	**152.2%**
Cash Flow from Financing Activities										
Receipts	**12 029**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 029	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(15 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 610)**	**27.9%**	**(100.0%)**
Repayment of borrowing	(15 000)	-	-	-	-	-	-	(2 610)	27.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(2 971)**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 610)**	**(8.1%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**93 247**	**(6 992)**	**(7.5%)**	**10 301**	**11.0%**	**3 309**	**3.5%**	**(46 199)**	**(211.9%)**	**(122.3%)**
Cash/cash equivalents at the year begin:	(10 015)	(82 468)	823.4%	(89 460)	893.3%	(82 468)	823.4%	28 781	456.3%	(410.8%)
Cash/cash equivalents at the year end:	**83 232**	**(89 460)**	**(107.5%)**	**(79 159)**	**(95.1%)**	**(79 159)**	**(95.1%)**	**(17 417)**	**(72.1%)**	**354.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 801	3.3%	6 110	3.0%	5 750	2.8%	184 401	90.8%	203 062	31.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	304	.3%	239	.3%	8 478	9.7%	78 610	89.7%	87 631	13.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 111	8.9%	7 954	7.7%	11 670	11.4%	74 069	72.0%	102 804	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 814	3.3%	2 343	2.7%	2 331	2.7%	78 881	91.3%	86 369	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 979	2.1%	1 799	1.9%	1 692	1.8%	90 091	94.3%	95 562	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	394	.5%	125	.2%	1 060	1.4%	74 016	97.9%	75 595	11.6%	-	-	-	-
Total By Income Source	**21 402**	**3.3%**	**18 571**	**2.9%**	**30 981**	**4.8%**	**580 068**	**89.1%**	**651 023**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 601	22.5%	10 461	16.1%	11 338	17.5%	28 479	43.9%	64 879	10.0%	-	-	-	-
Commercial	(11 702)	(9.9%)	(7 060)	(5.9%)	3 507	3.0%	134 040	112.8%	118 785	18.2%	-	-	-	-
Households	18 503	4.0%	15 170	3.2%	16 136	3.5%	417 549	89.3%	467 358	71.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**21 402**	**3.3%**	**18 571**	**2.9%**	**30 981**	**4.8%**	**580 068**	**89.1%**	**651 023**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	45 236	23.5%	64 859	33.7%	82 204	42.7%	192 299	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**45 236**	**23.5%**	**64 859**	**33.7%**	**82 204**	**42.7%**	**192 299**	**100.0%**

Contact Details

Municipal Manager	Mr TC Taetsane	058 718 3767
Financial Manager	Mr N Molefe	058 718 3713

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**108 205**	**40 184**	**37.1%**	**25 526**	**23.6%**	**65 710**	**60.7%**	**26 309**	**38.0%**	**(3.0%)**
Property rates	7 005	5 621	80.2%	536	7.7%	6 157	87.9%	846	33.2%	(36.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	7 323	1 893	25.9%	1 318	18.0%	3 211	43.8%	1 615	52.3%	(18.4%)
Service charges - water revenue	12 005	1 357	11.3%	941	7.8%	2 299	19.1%	855	(122.9%)	10.1%
Service charges - sanitation revenue	5 650	1 756	31.1%	1 172	20.7%	2 928	51.8%	1 411	51.3%	(16.9%)
Service charges - refuse revenue	5 964	1 717	28.8%	1 143	19.2%	2 859	47.9%	1 504	56.3%	(24.0%)
Service charges - other	-	-	-	-	-	-	-	15	-	(100.0%)
Rental of facilities and equipment	1 771	96	5.4%	388	21.9%	484	27.3%	570	39.7%	(32.0%)
Interest earned - external investments	665	99	14.9%	125	18.7%	224	33.6%	171	52.9%	(27.1%)
Interest earned - outstanding debtors	3 208	995	31.0%	985	30.7%	1 980	61.7%	858	58.1%	14.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	210	20	9.6%	12	5.9%	33	15.5%	20	5 223.6%	(37.6%)
Licences and permits	24	4	16.1%	6	26.6%	10	42.6%	4	19.9%	61.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 710	26 509	43.0%	18 787	30.4%	45 296	73.4%	18 325	31.6%	2.5%
Other own revenue	2 670	118	4.4%	113	4.2%	231	8.6%	116	7.0%	(2.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**108 202**	**25 364**	**23.4%**	**18 855**	**17.4%**	**44 219**	**40.9%**	**24 722**	**43.2%**	**(23.7%)**
Employee related costs	43 156	11 987	27.8%	8 689	20.1%	20 677	47.9%	10 669	56.8%	(18.6%)
Remuneration of councillors	4 112	1 129	27.5%	756	18.4%	1 885	45.8%	1 182	51.6%	(36.1%)
Debt impairment	11 455	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 478	-	-	-	-	-	-	-	-	-
Finance charges	460	-	-	-	-	-	-	-	31.5%	-
Bulk purchases	13 546	5 702	42.1%	2 882	21.3%	8 584	63.4%	3 210	43.9%	(10.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 350	798	34.0%	510	21.7%	1 309	55.7%	932	75.3%	(45.2%)
Transfers and grants	-	112	-	118	-	229	-	685	-	(82.8%)
Other expenditure	30 645	5 635	18.4%	5 900	19.3%	11 535	37.6%	8 044	32.4%	(26.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3**	**14 820**		**6 671**		**21 491**		**1 587**		
Transfers recognised - capital	-	-	-	-	-	-	-	10 733	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3**	**14 820**		**6 671**		**21 491**		**12 320**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3**	**14 820**		**6 671**		**21 491**		**12 320**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3**	**14 820**		**6 671**		**21 491**		**12 320**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3**	**14 820**		**6 671**		**21 491**		**12 320**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**46 827**	**5 608**	**12.0%**	**10 923**	**23.3%**	**16 531**	**35.3%**	**23 967**	**40.9%**	**(54.4%)**
National Government	45 277	3 033	6.7%	10 578	23.4%	13 612	30.1%	11 013	23.5%	(3.9%)
Provincial Government	-	2 558	-	-	-	2 558	-	12 523	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 277**	**5 591**	**12.3%**	**10 578**	**23.4%**	**16 170**	**35.7%**	**23 536**	**40.3%**	**(55.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 550	17	1.1%	335	21.6%	352	22.7%	430	76.5%	(22.1%)
Public contributions and donations	-	-	-	9	-	9	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**46 827**	**5 608**	**12.0%**	**10 923**	**23.3%**	**16 531**	**35.3%**	**23 967**	**40.9%**	**(54.4%)**
Governance and Administration	**2 264**	**33**	**1.5%**	**56**	**2.5%**	**89**	**3.9%**	**272**	**51.8%**	**(79.5%)**
Executive & Council	2 264	28	1.2%	35	1.5%	62	2.8%	179	12.3%	(80.7%)
Budget & Treasury Office	-	5	-	-	-	5	-	44	-	(100.0%)
Corporate Services	-	-	-	21	-	21	-	49	-	(57.2%)
Community and Public Safety	**4 213**	**673**	**16.0%**	**839**	**19.9%**	**1 512**	**35.9%**	**-**	**4.6%**	**(100.0%)**
Community & Social Services	-	-	-	9	-	9	-	-	-	(100.0%)
Sport And Recreation	4 213	673	16.0%	774	18.4%	1 447	34.3%	-	5.5%	(100.0%)
Public Safety	-	-	-	56	-	56	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 500**	**105**	**2.3%**	**1 567**	**34.8%**	**1 671**	**37.1%**	**4 944**	**166.7%**	**(68.3%)**
Planning and Development	-	105	-	-	-	105	-	4	-	(100.0%)
Road Transport	4 500	-	-	1 567	34.8%	1 567	34.8%	4 939	165.9%	(68.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**35 850**	**4 798**	**13.4%**	**8 462**	**23.6%**	**13 260**	**37.0%**	**18 751**	**36.4%**	**(54.9%)**
Electricity	-	-	-	255	-	255	-	1 350	97.9%	(81.1%)
Water	30 293	2 558	8.4%	5 748	19.0%	8 306	27.4%	15 050	38.5%	(61.8%)
Waste Water Management	5 507	2 240	40.7%	2 460	44.7%	4 700	85.3%	2 337	25.0%	5.2%
Waste Management	50	-	-	-	-	-	-	13	.9%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**147 424**	**44 663**	**30.3%**	**46 781**	**31.7%**	**91 444**	**62.0%**	**54 384**	**99.9%**	**(14.0%)**
Ratepayers and other	**39 805**	**8 715**	**21.9%**	**7 137**	**17.9%**	**15 852**	**39.8%**	**23 876**	**95.4%**	**(70.1%)**
Government - operating	61 710	26 239	42.5%	18 787	30.4%	45 026	73.0%	18 325	72.8%	2.5%
Government - capital	45 277	9 709	21.4%	20 856	46.1%	30 566	67.5%	12 183	-	71.2%
Interest	632	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(100 548)**	**(22 144)**	**22.0%**	**(28 554)**	**28.4%**	**(50 698)**	**50.4%**	**(29 129)**	**52.2%**	**(2.0%)**
Suppliers and employees	(100 298)	(22 011)	21.9%	(28 541)	28.5%	(50 552)	50.4%	(29 093)	52.3%	(1.9%)
Finance charges	(250)	(133)	53.2%	(13)	5.2%	(146)	58.4%	(36)	32.4%	(64.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**46 876**	**22 519**	**48.0%**	**18 227**	**38.9%**	**40 746**	**86.9%**	**25 255**	**1 363.3%**	**(27.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(45 277)**	**(12 804)**	**28.3%**	**(10 902)**	**24.1%**	**(23 706)**	**52.4%**	**(23 959)**	**1 136.3%**	**(54.5%)**
Capital assets	(45 277)	(12 804)	28.3%	(10 902)	24.1%	(23 706)	52.4%	(23 959)	1 136.3%	(54.5%)
Net Cash from/(used) Investing Activities	**(45 277)**	**(12 804)**	**28.3%**	**(10 902)**	**24.1%**	**(23 706)**	**52.4%**	**(23 959)**	**1 136.3%**	**(54.5%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(65)**	**-**	**(19)**	**-**	**(84)**	**-**	**-**	**6.1%**	**(100.0%)**
Repayment of borrowing	-	(65)	-	(19)	-	(84)	-	-	6.1%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(65)**	**-**	**(19)**	**-**	**(84)**	**-**	**-**	**6.1%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 599**	**9 650**	**603.6%**	**7 306**	**457.0%**	**16 956**	**1 060.6%**	**1 296**	**(3 029.0%)**	**463.6%**
Cash/cash equivalents at the year begin:	2	1 460	73 024.3%	11 111	555 530.6%	1 460	73 024.3%	12 100	-	(8.2%)
Cash/cash equivalents at the year end:	**1 601**	**11 111**	**694.1%**	**18 417**	**1 150.5%**	**18 417**	**1 150.5%**	**13 396**	**20 380.4%**	**37.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	377	1.6%	448	1.9%	428	1.8%	22 773	94.8%	24 026	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	51	1.3%	269	6.9%	128	3.3%	3 447	88.5%	3 895	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(270)	(1.6%)	234	1.4%	162	1.0%	16 323	99.2%	16 449	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	643	2.4%	657	2.4%	588	2.2%	25 120	93.0%	27 008	26.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	630	2.2%	638	2.2%	578	2.0%	26 958	93.6%	28 803	28.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(198)	(7.5%)	46	1.7%	48	1.8%	2 733	104.0%	2 628	2.6%	-	-	-	-
Total By Income Source	**1 233**	**1.2%**	**2 292**	**2.2%**	**1 931**	**1.9%**	**97 354**	**94.7%**	**102 809**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(206)	(10.5%)	95	4.8%	97	5.0%	1 974	100.7%	1 961	1.9%	-	-	-	-
Commercial	25	.5%	349	7.6%	159	3.4%	4 072	88.4%	4 605	4.5%	-	-	-	-
Households	1 449	1.7%	1 809	2.2%	1 614	1.9%	77 956	94.1%	82 829	80.6%	-	-	-	-
Other	(36)	(.3%)	39	.3%	61	.5%	13 352	99.5%	13 415	13.0%	-	-	-	-
Total By Customer Group	**1 233**	**1.2%**	**2 292**	**2.2%**	**1 931**	**1.9%**	**97 354**	**94.7%**	**102 809**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	670	5.5%	1 841	15.0%	9 736	79.5%	12 246	23.6%
Bulk Water	-	-	500	1.4%	434	1.3%	33 607	97.3%	34 540	66.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	81	1.6%	209	4.1%	57	1.1%	4 749	93.2%	5 096	9.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**81**	**.2%**	**1 378**	**2.7%**	**2 331**	**4.5%**	**48 092**	**92.7%**	**51 882**	**100.0%**

Contact Details

Municipal Manager	Moses Moremi	058 913 8314
Financial Manager	F. Nyapingi	058 913 8325

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**218 750**	**41 549**	**19.0%**	**37 749**	**17.3%**	**79 298**	**36.3%**	**38 191**	**35.9%**	**(1.2%)**
Property rates	15 173	9 384	61.9%	(10)	(.1%)	9 374	61.8%	21	15.2%	(146.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 582	7 045	21.6%	5 101	15.7%	12 146	37.3%	2 907	33.5%	75.5%
Service charges - water revenue	32 961	5 214	15.8%	9 021	27.4%	14 235	43.2%	4 042	41.5%	123.2%
Service charges - sanitation revenue	21 402	4 614	21.6%	4 626	21.6%	9 240	43.2%	2 369	41.1%	95.3%
Service charges - refuse revenue	12 009	2 615	21.8%	2 628	21.9%	5 242	43.7%	2 166	50.8%	21.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 064	312	29.3%	221	20.8%	534	50.1%	215	52.1%	2.9%
Interest earned - external investments	191	65	34.3%	62	32.5%	127	66.8%	22	15.9%	178.6%
Interest earned - outstanding debtors	17 000	4 504	26.5%	4 476	26.3%	8 980	52.8%	4 081	55.2%	9.7%
Dividends received	20	-	-	1	3.1%	1	3.1%	0	2.3%	35.5%
Fines	115	66	57.3%	48	41.9%	114	99.1%	24	55.7%	102.5%
Licences and permits	-	0	-	0	-	0	-	0	13.3%	12.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	85 638	7 612	8.9%	11 391	13.3%	19 003	22.2%	22 238	31.3%	(48.8%)
Other own revenue	595	117	19.6%	184	31.0%	301	50.6%	105	44.4%	75.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**217 108**	**29 612**	**13.6%**	**32 915**	**15.2%**	**62 527**	**28.8%**	**54 314**	**49.0%**	**(39.4%)**
Employee related costs	65 541	14 423	22.0%	16 419	25.1%	30 842	47.1%	12 705	51.4%	29.2%
Remuneration of councillors	4 227	970	23.0%	944	22.3%	1 915	45.3%	845	30.7%	11.8%
Debt impairment	18 628	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 210	-	-	-	-	-	-	-	-	-
Finance charges	792	-	-	-	-	-	-	422	49.0%	(100.0%)
Bulk purchases	31 126	8 192	26.3%	6 336	20.4%	14 529	46.7%	9 712	63.4%	(34.8%)
Other Materials	12 227	997	8.2%	1 661	13.6%	2 659	21.7%	1 346	28.9%	23.5%
Contracted services	-	1 168	-	3 105	-	4 272	-	3 156	77.0%	(1.6%)
Transfers and grants	-	290	-	138	-	428	-	21 718	107.8%	(99.4%)
Other expenditure	71 358	3 572	5.0%	4 310	6.0%	7 882	11.0%	4 412	40.6%	(2.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 642**	**11 937**		**4 834**		**16 771**		**(16 123)**		
Transfers recognised - capital	30 008	5 976	19.9%	2 346	7.8%	8 321	27.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**31 649**	**17 912**		**7 180**		**25 092**		**(16 123)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**31 649**	**17 912**		**7 180**		**25 092**		**(16 123)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**31 649**	**17 912**		**7 180**		**25 092**		**(16 123)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**31 649**	**17 912**		**7 180**		**25 092**		**(16 123)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**31 638**	**12 155**	**38.4%**	**10 621**	**33.6%**	**22 776**	**72.0%**	**2 771**	**20.5%**	**283.3%**
National Government	24 922	11 051	44.3%	8 593	34.5%	19 645	78.8%	2 451	20.9%	250.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	175	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 092	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 189**	**11 051**	**36.6%**	**8 593**	**28.5%**	**19 645**	**65.1%**	**2 451**	**20.9%**	**250.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 448	1 103	76.2%	2 028	140.0%	3 131	216.2%	320	14.5%	533.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**31 638**	**12 155**	**38.4%**	**10 621**	**33.6%**	**22 776**	**72.0%**	**2 771**	**20.5%**	**283.3%**
Governance and Administration	**740**	**15**	**2.0%**	**434**	**58.7%**	**449**	**60.7%**	**-**	**6.6%**	**(100.0%)**
Executive & Council	188	15	8.0%	431	230.1%	446	238.1%	-	.3%	(100.0%)
Budget & Treasury Office	-	-	-	1	-	1	-	-	38.2%	(100.0%)
Corporate Services	553	-	-	2	.4%	2	.4%	-	-	(100.0%)
Community and Public Safety	**483**	**196**	**40.6%**	**-**	**-**	**196**	**40.6%**	**-**	**-**	**-**
Community & Social Services	-	107	-	-	-	107	-	-	-	-
Sport And Recreation	-	88	-	-	-	88	-	-	-	-
Public Safety	395	-	-	-	-	-	-	-	-	-
Housing	88	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 941**	**1 149**	**29.2%**	**1 376**	**34.9%**	**2 526**	**64.1%**	**74**	**6.5%**	**1 766.2%**
Planning and Development	3 941	-	-	-	-	-	-	-	-	-
Road Transport	-	1 149	-	1 376	-	2 526	-	74	6.5%	1 766.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 474**	**10 794**	**40.8%**	**8 810**	**33.3%**	**19 605**	**74.1%**	**2 697**	**21.2%**	**226.7%**
Electricity	5 092	1 221	24.0%	455	8.9%	1 676	32.9%	-	-	(100.0%)
Water	400	2	.5%	1 593	398.4%	1 595	398.9%	225	17.5%	608.7%
Waste Water Management	20 982	9 186	43.8%	6 762	32.2%	15 948	76.0%	2 472	28.9%	173.5%
Waste Management	-	385	-	-	-	385	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**239 442**	**57 742**	**24.1%**	**55 703**	**23.3%**	**113 446**	**47.4%**	**63 030**	**63.2%**	**(11.6%)**
Ratepayers and other	**114 774**	**17 024**	**14.8%**	**13 541**	**11.8%**	**30 564**	**26.6%**	**31 662**	**58.6%**	**(57.2%)**
Government - operating	77 449	30 786	39.7%	21 557	27.8%	52 343	67.6%	23 338	74.8%	(7.6%)
Government - capital	30 008	9 895	33.0%	20 543	68.5%	30 438	101.4%	8 007	50.4%	156.6%
Interest	17 191	38	.2%	62	.4%	100	.6%	23	76.3%	175.9%
Dividends	20	-	-	1	3.1%	1	3.1%	0	2.3%	35.5%
Payments	**(175 967)**	**(46 704)**	**26.5%**	**(36 216)**	**20.6%**	**(82 921)**	**47.1%**	**(46 224)**	**64.9%**	**(21.7%)**
Suppliers and employees	(175 175)	(46 704)	26.7%	(36 216)	20.7%	(82 921)	47.3%	(46 224)	135.2%	(21.7%)
Finance charges	(792)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 475**	**11 038**	**17.4%**	**19 487**	**30.7%**	**30 525**	**48.1%**	**16 806**	**57.6%**	**16.0%**
Cash Flow from Investing Activities										
Receipts	**-**	**(395)**	**-**	**(6 941)**	**-**	**(7 336)**	**-**	**(8 311)**	**-**	**(16.5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(395)	-	(6 941)	-	(7 336)	-	(8 311)	-	(16.5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(31 638)**	**(9 476)**	**30.0%**	**(13 601)**	**43.0%**	**(23 077)**	**72.9%**	**(2 771)**	**24.2%**	**390.9%**
Capital assets	(31 638)	(9 476)	30.0%	(13 601)	43.0%	(23 077)	72.9%	(2 771)	24.2%	390.9%
Net Cash from/(used) Investing Activities	**(31 638)**	**(9 870)**	**31.2%**	**(20 542)**	**64.9%**	**(30 412)**	**96.1%**	**(11 082)**	**56.6%**	**85.4%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 089)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 089)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 089)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**30 748**	**1 168**	**3.8%**	**(1 055)**	**(3.4%)**	**113**	**.4%**	**5 724**	**61.2%**	**(118.4%)**
Cash/cash equivalents at the year begin:	80	32	40.6%	1 200	1 500.5%	32	40.6%	(56)	103.1%	(2 253.2%)
Cash/cash equivalents at the year end:	**30 828**	**1 200**	**3.9%**	**145**	**.5%**	**145**	**.5%**	**5 668**	**61.1%**	**(97.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 135	5.6%	2 258	3.1%	3 683	5.0%	63 301	86.3%	73 378	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 434	11.0%	764	5.9%	489	3.8%	10 345	79.4%	13 032	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	753	4.2%	540	3.0%	454	2.5%	16 080	90.2%	17 828	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 196	3.0%	2 054	2.8%	1 995	2.7%	67 973	91.6%	74 218	32.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 145	3.1%	1 042	2.8%	1 001	2.7%	33 844	91.4%	37 032	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.8%	1	.8%	1	.8%	92	97.5%	95	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	138	1.0%	123	.9%	190	1.3%	13 908	96.9%	14 359	6.2%	-	-	-	-
Total By Income Source	**9 802**	**4.3%**	**6 782**	**2.9%**	**7 813**	**3.4%**	**205 544**	**89.4%**	**229 941**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	145	3.1%	121	2.6%	148	3.2%	4 219	91.0%	4 635	2.0%	-	-	-	-
Commercial	620	10.3%	262	4.3%	195	3.2%	4 966	82.2%	6 043	2.6%	-	-	-	-
Households	9 034	4.1%	6 396	2.9%	7 464	3.4%	196 342	89.6%	219 237	95.3%	-	-	-	-
Other	3	10.5%	3	11.3%	5	18.2%	16	60.0%	27	-	-	-	-	-
Total By Customer Group	**9 802**	**4.3%**	**6 782**	**2.9%**	**7 813**	**3.4%**	**205 544**	**89.4%**	**229 941**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	2 386	25.1%	2 453	25.8%	4 661	49.1%	9 499	65.8%
Bulk Water	-	-	9	1.8%	65	13.0%	428	85.2%	503	3.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1 388	100.0%	-	-	-	-	1 388	9.6%
Auditor-General	-	-	959	60.0%	638	40.0%	-	-	1 597	11.1%
Other	215	14.8%	447	30.7%	68	4.7%	726	49.9%	1 456	10.1%
Total	**215**	**1.5%**	**5 189**	**35.9%**	**3 224**	**22.3%**	**5 815**	**40.3%**	**14 443**	**100.0%**

Contact Details

Municipal Manager	C M L Rampai	051 924 0654
Financial Manager	J Mazinyo	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**86 856**	**37 116**	**42.7%**	**26 898**	**31.0%**	**64 014**	**73.7%**	**26 671**	**73.7%**	**.8%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 560	794	50.9%	664	42.6%	1 458	93.5%	587	82.6%	13.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 421	36 301	43.0%	26 221	31.1%	62 522	74.1%	26 047	75.6%	.7%
Other own revenue	875	21	2.4%	13	1.4%	34	3.8%	37	5.4%	(66.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**107 446**	**24 765**	**23.0%**	**22 895**	**21.3%**	**47 660**	**44.4%**	**19 758**	**52.3%**	**15.9%**
Employee related costs	41 576	9 455	22.7%	10 618	25.5%	20 074	48.3%	8 636	42.3%	23.0%
Remuneration of councillors	8 272	2 087	25.2%	2 082	25.2%	4 168	50.4%	2 153	52.6%	(3.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	800	-	-	-	-	-	-	-	-	-
Finance charges	60	10	16.3%	7	11.9%	17	28.2%	9	30.1%	(21.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	600	223	37.2%	248	41.3%	471	78.5%	-	-	(100.0%)
Contracted services	2 832	655	23.1%	148	5.2%	803	28.3%	228	46.5%	(35.2%)
Transfers and grants	29 500	7 874	26.7%	5 002	17.0%	12 876	43.6%	5 834	300.1%	(14.3%)
Other expenditure	23 805	4 461	18.7%	4 789	20.1%	9 250	38.9%	2 898	21.8%	65.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(20 590)**	**12 351**		**4 003**		**16 354**		**6 913**		
Transfers recognised - capital	-	-	-	-	-	-	-	4 500	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(20 590)**	**12 351**		**4 003**		**16 354**		**11 413**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(20 590)**	**12 351**		**4 003**		**16 354**		**11 413**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(20 590)**	**12 351**		**4 003**		**16 354**		**11 413**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(20 590)**	**12 351**		**4 003**		**16 354**		**11 413**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**5 000**	**353**	**7.1%**	**41**	**.8%**	**395**	**7.9%**	**-**	**-**	**(100.0%)**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	353	7.1%	41	.8%	395	7.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**5 000**	**353**	**7.1%**	**41**	**.8%**	**395**	**7.9%**	**-**	**-**	**(100.0%)**
Governance and Administration	**2 500**	**353**	**14.1%**	**33**	**1.3%**	**387**	**15.5%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 500	353	14.1%	33	1.3%	387	15.5%	-	-	(100.0%)
Community and Public Safety	**2 500**	**-**	**-**	**8**	**.3%**	**8**	**.3%**	**-**	**-**	**(100.0%)**
Community & Social Services	2 500	-	-	8	.3%	8	.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**86 856**	**38 032**	**43.8%**	**26 917**	**31.0%**	**64 949**	**74.8%**	**32 122**	**81.9%**	**(16.2%)**
Ratepayers and other	**875**	**937**	**107.0%**	**32**	**3.7%**	**969**	**110.7%**	**987**	**105.9%**	**(96.7%)**
Government - operating	84 421	36 301	43.0%	26 221	31.1%	62 522	74.1%	26 047	75.6%	.7%
Government - capital	-	-	-	-	-	-	-	4 500	-	(100.0%)
Interest	1 560	794	50.9%	664	42.6%	1 458	93.5%	587	83.0%	13.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(106 645)**	**(25 909)**	**24.3%**	**(24 268)**	**22.8%**	**(50 176)**	**47.0%**	**(21 175)**	**57.5%**	**14.6%**
Suppliers and employees	(77 085)	(17 268)	22.4%	(18 554)	24.1%	(35 822)	46.5%	(15 331)	37.8%	21.0%
Finance charges	(60)	(14)	23.6%	(11)	19.1%	(26)	42.7%	(9)	30.1%	25.3%
Transfers and grants	(29 500)	(8 626)	29.2%	(5 702)	19.3%	(14 329)	48.6%	(5 834)	347.8%	(2.3%)
Net Cash from/(used) Operating Activities	**(19 789)**	**12 123**	**(61.3%)**	**2 650**	**(13.4%)**	**14 773**	**(74.7%)**	**10 947**	**-**	**(75.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19 789)**	**12 123**	**(61.3%)**	**2 650**	**(13.4%)**	**14 773**	**(74.7%)**	**10 947**	**-**	**(75.8%)**
Cash/cash equivalents at the year begin:	43 314	-	-	12 123	28.0%	-	-	9 653	-	25.6%
Cash/cash equivalents at the year end:	**23 525**	**12 123**	**51.5%**	**14 773**	**62.8%**	**14 773**	**62.8%**	**20 600**	**-**	**(28.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	657	100.0%	-	-	-	-	-	-	657	3.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37	100.0%	-	-	-	-	-	-	37	.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	66	.4%	-	-	-	-	16 725	99.6%	16 791	96.0%
Total	**760**	**4.3%**	**-**	**-**	**-**	**-**	**16 725**	**95.7%**	**17 485**	**100.0%**

Contact Details

Municipal Manager	Mogopodi Matiro	058 718 1002
Financial Manager	Lebusa Hopolang	058 718 1007

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**592 462**	**161 964**	**27.3%**	**92 893**	**15.7%**	**254 858**	**43.0%**	**144 422**	**60.1%**	**(35.7%)**
Property rates	50 524	12 136	24.0%	10 316	20.4%	22 452	44.4%	9 782	56.6%	5.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	233 226	58 119	24.9%	52 153	22.4%	110 272	47.3%	49 408	49.6%	5.6%
Service charges - water revenue	82 219	13 196	16.0%	16 223	19.7%	29 419	35.8%	18 278	63.6%	(11.2%)
Service charges - sanitation revenue	23 052	5 786	25.1%	5 829	25.3%	11 615	50.4%	5 450	37.7%	7.0%
Service charges - refuse revenue	13 061	3 301	25.3%	3 321	25.4%	6 622	50.7%	3 085	-	7.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 277	1 330	25.2%	635	12.0%	1 964	37.2%	1 347	55.6%	(52.9%)
Interest earned - external investments	500	113	22.6%	(113)	(22.6%)	-	-	81	60.8%	(240.0%)
Interest earned - outstanding debtors	5 000	1 111	22.2%	1 186	23.7%	2 297	45.9%	1 264	50.3%	(6.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	854	246	28.8%	202	23.7%	449	52.5%	242	63.1%	(16.3%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	170 462	64 112	37.6%	667	.4%	64 779	38.0%	54 431	74.5%	(98.8%)
Other own revenue	8 287	2 515	30.3%	2 473	29.8%	4 988	60.2%	1 053	42.5%	135.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**582 432**	**73 902**	**12.7%**	**168 322**	**28.9%**	**242 224**	**41.6%**	**186 503**	**46.7%**	**(9.7%)**
Employee related costs	178 254	39 680	22.3%	41 022	23.0%	80 703	45.3%	38 366	30.4%	6.9%
Remuneration of councillors	16 036	3 662	22.8%	3 857	24.0%	7 518	46.9%	3 792	33.2%	1.7%
Debt impairment	41 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 893	-	-	-	-	-	-	-	-	-
Finance charges	5 275	1 354	25.7%	(1 354)	(25.7%)	-	-	1 236	-	(209.6%)
Bulk purchases	176 880	15 727	8.9%	97 244	55.0%	112 972	63.9%	120 625	87.5%	(19.4%)
Other Materials	-	3 648	-	9 262	-	12 909	-	1 506	-	514.8%
Contracted services	11 409	1 888	16.5%	2 738	24.0%	4 626	40.5%	2 600	41.3%	5.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	124 685	7 942	6.4%	15 553	12.5%	23 496	18.8%	18 378	40.7%	(15.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 030**	**88 062**		**(75 429)**		**12 634**		**(42 082)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 030**	**88 062**		**(75 429)**		**12 634**		**(42 082)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 030**	**88 062**		**(75 429)**		**12 634**		**(42 082)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 030**	**88 062**		**(75 429)**		**12 634**		**(42 082)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 030**	**88 062**		**(75 429)**		**12 634**		**(42 082)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**95 524**	**24**	**-**	**4 571**	**4.8%**	**4 595**	**4.8%**	**1 615**	**-**	**183.0%**
National Government	95 524	0	-	4 550	4.8%	4 550	4.8%	1 615	-	181.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**95 524**	**0**	**-**	**4 550**	**4.8%**	**4 550**	**4.8%**	**1 615**	**-**	**181.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	24	-	21	-	45	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**95 524**	**1 446**	**1.5%**	**4 571**	**4.8%**	**6 017**	**6.3%**	**3 122**	**-**	**46.4%**
Governance and Administration	**-**	**106**	**-**	**-**	**-**	**106**	**-**	**107**	**-**	**(100.0%)**
Executive & Council	-	0	-	-	-	0	-	-	-	-
Budget & Treasury Office	-	21	-	-	-	21	-	8	-	(100.0%)
Corporate Services	-	85	-	-	-	85	-	100	-	(100.0%)
Community and Public Safety	**6 148**	**82**	**1.3%**	**154**	**2.5%**	**237**	**3.8%**	**95**	**-**	**63.0%**
Community & Social Services	-	2	-	-	-	2	-	3	-	(100.0%)
Sport And Recreation	6 148	70	1.1%	154	2.5%	224	3.7%	84	-	83.8%
Public Safety	-	10	-	-	-	10	-	8	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 289**	**149**	**.4%**	**1 340**	**3.5%**	**1 489**	**3.9%**	**1 933**	**-**	**(30.7%)**
Planning and Development	2 121	1	-	-	-	1	-	-	-	-
Road Transport	36 168	148	.4%	1 340	3.7%	1 488	4.1%	1 933	-	(30.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**51 087**	**1 108**	**2.2%**	**3 077**	**6.0%**	**4 185**	**8.2%**	**986**	**-**	**212.0%**
Electricity	34 131	142	.4%	2 744	8.0%	2 887	8.5%	99	-	2 658.8%
Water	15 366	730	4.7%	332	2.2%	1 062	6.9%	833	-	(60.1%)
Waste Water Management	-	152	-	-	-	152	-	44	-	(100.0%)
Waste Management	1 590	84	5.3%	-	-	84	5.3%	9	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**592 536**	**182 223**	**30.8%**	**182 186**	**30.7%**	**364 409**	**61.5%**	**160 544**	**58 385.9%**	**13.5%**
Ratepayers and other	**326 576**	**94 198**	**28.8%**	**86 791**	**26.6%**	**180 989**	**55.4%**	**84 042**	**49 071.3%**	**3.3%**
Government - operating	167 926	70 552	42.0%	66 908	39.8%	137 460	81.9%	53 832	75 058.5%	24.3%
Government - capital	95 524	17 110	17.9%	28 174	29.5%	45 284	47.4%	22 480	71 199.2%	25.3%
Interest	2 500	363	14.5%	313	12.5%	676	27.0%	190	15 811.6%	64.8%
Dividends	10	-	-	-	-	-	-	-	-	-
Payments	**(585 732)**	**(148 217)**	**25.3%**	**(146 123)**	**24.9%**	**(294 340)**	**50.3%**	**(155 462)**	**71 284.3%**	**(6.0%)**
Suppliers and employees	(580 006)	(148 217)	25.6%	(146 123)	25.2%	(294 340)	50.7%	(152 080)	108 871.5%	(3.9%)
Finance charges	(5 726)	-	-	-	-	-	-	(3 382)	2 423.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**6 804**	**34 006**	**499.8%**	**36 063**	**530.0%**	**70 069**	**1 029.8%**	**5 081**	**9 782.7%**	**609.7%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(10 069)**	**-**	**(16 902)**	**-**	**(26 972)**	**-**	**(14 096)**	**21 520.1%**	**19.9%**
Capital assets	-	(10 069)	-	(16 902)	-	(26 972)	-	(14 096)	21 520.1%	19.9%
Net Cash from/(used) Investing Activities	**-**	**(10 069)**	**-**	**(16 902)**	**-**	**(26 972)**	**-**	**(14 096)**	**21 520.1%**	**19.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**3 000**	**-**	**-**	**-**	**3 000**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	3 000	-	-	-	3 000	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(3 900)**	**(14 521)**	**372.3%**	**(13 000)**	**333.3%**	**(27 521)**	**705.7%**	**(828)**	**8 283.6%**	**1 470.0%**
Repayment of borrowing	(3 900)	(14 521)	372.3%	(13 000)	333.3%	(27 521)	705.7%	(828)	8 283.6%	1 470.0%
Net Cash from/(used) Financing Activities	**(3 900)**	**(11 521)**	**295.4%**	**(13 000)**	**333.3%**	**(24 521)**	**628.7%**	**(828)**	**8 283.6%**	**1 470.0%**
Net Increase/(Decrease) in cash held	**2 904**	**12 416**	**427.5%**	**6 161**	**212.2%**	**18 577**	**639.7%**	**(9 843)**	**(9 789.6%)**	**(162.6%)**
Cash/cash equivalents at the year begin:	-	1 009	-	13 424	-	1 009	-	12 411	-	8.2%
Cash/cash equivalents at the year end:	**2 904**	**13 424**	**462.3%**	**19 585**	**674.4%**	**19 585**	**674.4%**	**2 567**	**6 237.5%**	**662.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	12 658	48.7%	-	-	13 344	51.3%	-	-	26 002	30.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	2 517	100.0%	-	-	-	-	-	-	2 517	3.0%
Trade Creditors	1 302	45.4%	1 196	41.7%	128	4.5%	239	8.3%	2 866	3.4%
Auditor-General	1 043	21.4%	591	12.2%	527	10.8%	2 705	55.6%	4 866	5.8%
Other	1 763	3.7%	2 402	5.0%	535	1.1%	43 286	90.2%	47 986	57.0%
Total	**19 283**	**22.9%**	**4 190**	**5.0%**	**14 534**	**17.3%**	**46 229**	**54.9%**	**84 237**	**100.0%**

Contact Details

Municipal Manager	MS Mqwathi	056 216 9100
Financial Manager	Mr M Mokoena	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**457 993**	**143 657**	**31.4%**	**129 093**	**28.2%**	**272 750**	**59.6%**	**87 440**	**56.4%**	**47.6%**
Property rates	48 489	11 440	23.6%	8 748	18.0%	20 189	41.6%	15 993	66.9%	(45.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	133 997	35 664	26.6%	36 953	27.6%	72 617	54.2%	28 678	51.5%	28.9%
Service charges - water revenue	36 437	16 052	44.1%	11 253	30.9%	27 305	74.9%	11 469	113.6%	(1.9%)
Service charges - sanitation revenue	33 068	7 986	24.1%	7 941	24.0%	15 927	48.2%	7 585	76.5%	4.7%
Service charges - refuse revenue	27 971	7 226	25.8%	7 219	25.8%	14 445	51.6%	6 639	46.7%	8.7%
Service charges - other	3 068	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 242	95	4.2%	75	3.3%	170	7.6%	67	12.3%	11.0%
Interest earned - external investments	575	603	104.9%	499	86.9%	1 103	191.8%	384	-	29.9%
Interest earned - outstanding debtors	9 251	4 962	53.6%	7 173	77.5%	12 135	131.2%	5 031	100.0%	42.6%
Dividends received	1	-	-	-	-	-	-	-	-	-
Fines	2 428	228	9.4%	155	6.4%	383	15.8%	254	33.4%	(39.1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	159 632	58 948	36.9%	48 687	30.5%	107 635	67.4%	10 954	49.5%	344.5%
Other own revenue	834	451	54.1%	389	46.7%	841	100.8%	385	16.0%	1.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**457 992**	**88 526**	**19.3%**	**132 410**	**28.9%**	**220 936**	**48.2%**	**85 112**	**59.3%**	**55.6%**
Employee related costs	132 068	40 535	30.7%	44 462	33.7%	84 997	64.4%	33 465	53.3%	32.9%
Remuneration of councillors	9 793	2 287	23.4%	2 287	23.4%	4 574	46.7%	2 428	46.9%	(5.8%)
Debt impairment	43 198	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 200	-	-	-	-	-	-	-	-	-
Finance charges	2 900	1 599	55.1%	800	27.6%	2 399	82.7%	1 870	72.0%	(57.2%)
Bulk purchases	152 157	24 664	16.2%	55 534	36.5%	80 198	52.7%	27 474	-	102.1%
Other Materials	-	2 726	-	8 604	-	11 329	-	7 594	6.8%	13.3%
Contracted services	15 880	1 039	6.5%	1 043	6.6%	2 083	13.1%	604	21.9%	72.6%
Transfers and grants	38 526	-	-	-	-	-	-	-	-	-
Other expenditure	61 270	15 676	25.6%	19 680	32.1%	35 356	57.7%	11 678	60.6%	68.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2**	**55 130**		**(3 317)**		**51 813**		**2 327**		
Transfers recognised - capital	67 889	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 891**	**55 130**		**(3 317)**		**51 813**		**2 327**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**67 891**	**55 130**		**(3 317)**		**51 813**		**2 327**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 891**	**55 130**		**(3 317)**		**51 813**		**2 327**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 891**	**55 130**		**(3 317)**		**51 813**		**2 327**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**73 889**	**11 730**	**15.9%**	**18 064**	**24.4%**	**29 794**	**40.3%**	**10 574**	**27.5%**	**70.8%**
National Government	67 889	11 730	17.3%	18 064	26.6%	29 794	43.9%	10 574	26.7%	70.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**67 889**	**11 730**	**17.3%**	**18 064**	**26.6%**	**29 794**	**43.9%**	**10 574**	**26.7%**	**70.8%**
Borrowing	6 000	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	52.3%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**73 889**	**11 730**	**15.9%**	**18 064**	**24.4%**	**29 794**	**40.3%**	**10 574**	**27.5%**	**70.8%**
Governance and Administration	**-**	**35**	**-**	**68**	**-**	**103**	**-**	**67**	**4.2%**	**1.1%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	35	-	68	-	103	-	67	-	1.1%
Community and Public Safety	**8 604**	**715**	**8.3%**	**2 756**	**32.0%**	**3 471**	**40.3%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 604	715	8.3%	2 756	32.0%	3 471	40.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 602**	**-**	**-**	**3 409**	**35.5%**	**3 409**	**35.5%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 602	-	-	3 409	35.5%	3 409	35.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**53 289**	**10 980**	**20.6%**	**11 830**	**22.2%**	**22 811**	**42.8%**	**10 507**	**29.7%**	**12.6%**
Electricity	20 000	2 465	12.3%	5 715	28.6%	8 180	40.9%	-	-	(100.0%)
Water	19 693	3 807	19.3%	4 190	21.3%	7 997	40.6%	-	2.5%	(100.0%)
Waste Water Management	13 596	4 708	34.6%	1 925	14.2%	6 634	48.8%	10 507	121.8%	(81.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**2 394**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**421 655**	**176 786**	**41.9%**	**184 123**	**43.7%**	**360 909**	**85.6%**	**156 509**	**72.9%**	**17.6%**
Ratepayers and other	**187 545**	**105 588**	**56.3%**	**104 273**	**55.6%**	**209 861**	**111.9%**	**125 919**	**72.8%**	**(17.2%)**
Government - operating	159 631	58 948	36.9%	48 017	30.1%	106 965	67.0%	10 656	49.0%	350.6%
Government - capital	67 889	11 890	17.5%	31 444	46.3%	43 334	63.8%	19 422	-	61.9%
Interest	6 588	360	5.5%	389	5.9%	749	11.4%	512	8.6%	(24.0%)
Dividends	1	-	-	-	-	-	-	-	-	-
Payments	**(379 674)**	**(161 670)**	**42.6%**	**(162 281)**	**42.7%**	**(323 951)**	**85.3%**	**(179 955)**	**67.2%**	**(9.8%)**
Suppliers and employees	(341 148)	(161 670)	47.4%	(162 281)	47.6%	(323 951)	95.0%	(179 955)	74.4%	(9.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(38 526)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 981**	**15 116**	**36.0%**	**21 842**	**52.0%**	**36 958**	**88.0%**	**(23 446)**	**508.9%**	**(193.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(73 889)**	**(12 792)**	**17.3%**	**(20 445)**	**27.7%**	**(33 238)**	**45.0%**	**(13 399)**	**764.1%**	**52.6%**
Capital assets	(73 889)	(12 792)	17.3%	(20 445)	27.7%	(33 238)	45.0%	(13 399)	764.1%	52.6%
Net Cash from/(used) Investing Activities	**(73 889)**	**(12 792)**	**17.3%**	**(20 445)**	**27.7%**	**(33 238)**	**45.0%**	**(13 399)**	**2 996.2%**	**52.6%**
Cash Flow from Financing Activities										
Receipts	**6 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	6 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(2 900)**	**(800)**	**27.6%**	**(1 599)**	**55.1%**	**(2 399)**	**82.7%**	**(1 870)**	**29.8%**	**(14.5%)**
Repayment of borrowing	(2 900)	(800)	27.6%	(1 599)	55.1%	(2 399)	82.7%	(1 870)	29.8%	(14.5%)
Net Cash from/(used) Financing Activities	**3 100**	**(800)**	**(25.8%)**	**(1 599)**	**(51.6%)**	**(2 399)**	**(77.4%)**	**(1 870)**	**29.8%**	**(14.5%)**
Net Increase/(Decrease) in cash held	**(28 808)**	**1 523**	**(5.3%)**	**(202)**	**.7%**	**1 321**	**(4.6%)**	**(38 715)**	**(100.1%)**	**(99.5%)**
Cash/cash equivalents at the year begin:	29 900	95 450	319.2%	96 973	324.3%	95 450	319.2%	76 210	-	27.2%
Cash/cash equivalents at the year end:	**1 092**	**96 973**	**8 883.5%**	**96 771**	**8 864.9%**	**96 771**	**8 864.9%**	**37 495**	**(500.6%)**	**158.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 960	4.2%	3 552	2.5%	3 329	2.4%	127 655	90.9%	140 497	29.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 943	5.7%	6 070	5.9%	13 629	13.2%	77 976	75.3%	103 619	21.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 588	5.8%	3 561	7.9%	1 373	3.1%	37 366	83.2%	44 888	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 372	3.7%	2 484	3.9%	2 036	3.2%	57 127	89.2%	64 019	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 137	3.6%	1 948	3.3%	1 948	3.3%	53 832	89.9%	59 864	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 509	3.6%	3 153	4.6%	2 354	3.4%	61 249	88.4%	69 264	14.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	823	(16.3%)	49	(1.0%)	2 954	(58.3%)	(8 891)	175.6%	(5 064)	(1.1%)	-	-	-	-
Total By Income Source	**22 332**	**4.7%**	**20 818**	**4.4%**	**27 623**	**5.8%**	**406 314**	**85.2%**	**477 087**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 235	5.5%	1 230	5.5%	905	4.0%	19 180	85.1%	22 549	4.7%	-	-	-	-
Commercial	4 917	11.5%	1 127	2.6%	2 454	5.7%	34 322	80.2%	42 821	9.0%	-	-	-	-
Households	14 429	3.9%	10 504	2.8%	12 956	3.5%	331 164	89.7%	369 053	77.4%	-	-	-	-
Other	1 751	4.1%	7 958	18.7%	11 308	26.5%	21 648	50.7%	42 664	8.9%	-	-	-	-
Total By Customer Group	**22 332**	**4.7%**	**20 818**	**4.4%**	**27 623**	**5.8%**	**406 314**	**85.2%**	**477 087**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11 751	6.2%	-	-	12 467	6.6%	165 365	87.2%	189 583	82.5%
Bulk Water	1 306	52.1%	1 201	47.9%	-	-	-	-	2 507	1.1%
PAYE deductions	2 163	7.7%	1 822	6.5%	2 283	8.2%	21 720	77.6%	27 988	12.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 152	100.0%	-	-	-	-	-	-	2 152	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 959	100.0%	-	-	-	-	-	-	2 959	1.3%
Auditor-General	825	18.1%	1 036	22.8%	914	20.1%	1 775	39.0%	4 550	2.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**21 156**	**9.2%**	**4 059**	**1.8%**	**15 664**	**6.8%**	**188 859**	**82.2%**	**229 738**	**100.0%**

Contact Details

Municipal Manager	Adv T Mokoena	056 816 2703
Financial Manager	Mr L Leeuw	056 816 2752

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**739 243**	**184 814**	**25.0%**	**177 454**	**24.0%**	**362 267**	**49.0%**	**151 017**	**47.9%**	**17.5%**
Property rates	93 932	31 831	33.9%	24 804	26.4%	56 635	60.3%	21 490	55.7%	15.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	201 404	46 723	23.2%	42 444	21.1%	89 167	44.3%	35 089	39.7%	21.0%
Service charges - water revenue	186 539	42 493	22.8%	48 170	25.8%	90 663	48.6%	38 465	51.8%	25.2%
Service charges - sanitation revenue	31 938	5 322	16.7%	5 558	17.4%	10 880	34.1%	4 964	29.5%	12.0%
Service charges - refuse revenue	44 491	6 508	14.6%	7 542	17.0%	14 050	31.6%	6 864	34.4%	9.9%
Service charges - other	9 425	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 411	938	21.3%	2 426	55.0%	3 364	76.3%	1 043	44.1%	132.6%
Interest earned - external investments	2 400	24	1.0%	695	28.9%	718	29.9%	182	17.0%	281.0%
Interest earned - outstanding debtors	17 475	4 498	25.7%	4 936	28.2%	9 434	54.0%	4 305	54.5%	14.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 016	889	6.8%	704	5.4%	1 593	12.2%	665	12.6%	5.9%
Licences and permits	171	43	25.0%	40	23.4%	83	48.4%	24	30.8%	68.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	107 887	43 551	40.4%	37 232	34.5%	80 783	74.9%	35 162	70.6%	5.9%
Other own revenue	21 155	1 868	8.8%	2 903	13.7%	4 771	22.6%	2 764	39.2%	5.0%
Gains on disposal of PPE	5 000	127	2.5%	-	-	127	2.5%	-	-	-
Operating Expenditure	**832 938**	**134 942**	**16.2%**	**148 266**	**17.8%**	**283 208**	**34.0%**	**138 398**	**34.1%**	**7.1%**
Employee related costs	188 560	47 057	25.0%	47 468	25.2%	94 524	50.1%	41 101	44.4%	15.5%
Remuneration of councillors	13 174	3 000	22.8%	3 014	22.9%	6 014	45.6%	3 243	48.2%	(7.1%)
Debt impairment	48 000	12 000	25.0%	12 000	25.0%	24 000	50.0%	11 250	47.7%	6.7%
Depreciation and asset impairment	46 687	-	-	-	-	-	-	-	-	-
Finance charges	8 142	-	-	-	-	-	-	-	-	-
Bulk purchases	297 730	53 755	18.1%	53 220	17.9%	106 975	35.9%	53 149	42.3%	.1%
Other Materials	53 978	786	1.5%	1 802	3.3%	2 588	4.8%	6 559	16.9%	(72.5%)
Contracted services	19 300	3 788	19.6%	5 538	28.7%	9 326	48.3%	3 775	43.5%	46.7%
Transfers and grants	47 192	-	-	-	-	-	-	-	-	-
Other expenditure	110 175	14 148	12.8%	25 225	22.9%	39 373	35.7%	19 321	24.5%	30.6%
Loss on disposal of PPE	-	408	-	-	-	408	-	-	-	-
Surplus/(Deficit)	**(93 695)**	**49 872**		**29 188**		**79 059**		**12 619**		
Transfers recognised - capital	93 697	3 831	4.1%	500	.5%	4 331	4.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2**	**53 703**		**29 688**		**83 390**		**12 619**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2**	**53 703**		**29 688**		**83 390**		**12 619**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2**	**53 703**		**29 688**		**83 390**		**12 619**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2**	**53 703**		**29 688**		**83 390**		**12 619**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**163 588**	**6 784**	**4.1%**	**8 566**	**5.2%**	**15 350**	**9.4%**	**24 163**	**28.5%**	**(64.5%)**
National Government	93 697	6 784	7.2%	8 305	8.9%	15 089	16.1%	24 006	65.4%	(65.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**93 697**	**6 784**	**7.2%**	**8 305**	**8.9%**	**15 089**	**16.1%**	**24 006**	**65.4%**	**(65.4%)**
Borrowing	27 500	-	-	-	-	-	-	-	-	-
Internally generated funds	42 390	-	-	261	.6%	261	.6%	157	.4%	65.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**163 588**	**6 784**	**4.1%**	**8 566**	**5.2%**	**15 350**	**9.4%**	**24 163**	**28.5%**	**(64.5%)**
Governance and Administration	**7 978**	**-**	**-**	**102**	**1.3%**	**102**	**1.3%**	**36**	**.2%**	**180.1%**
Executive & Council	1 864	-	-	102	5.5%	102	5.5%	-	-	(100.0%)
Budget & Treasury Office	17	-	-	-	-	-	-	-	-	-
Corporate Services	6 098	-	-	-	-	-	-	36	.2%	(100.0%)
Community and Public Safety	**14 487**	**-**	**-**	**73**	**.5%**	**73**	**.5%**	**12**	**.2%**	**494.8%**
Community & Social Services	1 659	-	-	46	2.8%	46	2.8%	12	.9%	279.7%
Sport And Recreation	9 696	-	-	26	.3%	26	.3%	-	-	(100.0%)
Public Safety	2 382	-	-	-	-	-	-	-	-	-
Housing	750	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 543**	**1 309**	**6.1%**	**87**	**.4%**	**1 395**	**6.5%**	**-**	**177.7%**	**(100.0%)**
Planning and Development	2	-	-	-	-	-	-	-	-	-
Road Transport	21 541	1 309	6.1%	87	.4%	1 395	6.5%	-	225.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**119 580**	**5 475**	**4.6%**	**8 305**	**6.9%**	**13 780**	**11.5%**	**24 114**	**29.4%**	**(65.6%)**
Electricity	51 018	3 174	6.2%	3 331	6.5%	6 505	12.8%	1 724	6.4%	93.2%
Water	21 577	-	-	904	4.2%	904	4.2%	8 923	38.8%	(89.9%)
Waste Water Management	43 727	2 301	5.3%	4 070	9.3%	6 371	14.6%	13 468	48.3%	(69.8%)
Waste Management	3 258	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**779 328**	**215 870**	**27.7%**	**182 605**	**23.4%**	**398 476**	**51.1%**	**191 919**	**52.0%**	**(4.9%)**
Ratepayers and other	**559 616**	**119 897**	**21.4%**	**122 991**	**22.0%**	**242 888**	**43.4%**	**134 429**	**46.3%**	**(8.5%)**
Government - operating	107 887	43 551	40.4%	58 264	54.0%	101 815	94.4%	34 956	70.2%	66.7%
Government - capital	93 697	51 811	55.3%	-	-	51 811	55.3%	21 764	79.3%	(100.0%)
Interest	18 128	612	3.4%	1 350	7.4%	1 962	10.8%	770	8.3%	75.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(676 891)**	**(228 341)**	**33.7%**	**(171 903)**	**25.4%**	**(400 244)**	**59.1%**	**(140 031)**	**48.4%**	**22.8%**
Suppliers and employees	(621 482)	(222 226)	35.8%	(161 116)	25.9%	(383 341)	61.7%	(133 814)	79.9%	20.4%
Finance charges	(8 142)	(1)	-	(485)	6.0%	(486)	6.0%	-	-	(100.0%)
Transfers and grants	(47 267)	(6 114)	12.9%	(10 302)	21.8%	(16 417)	34.7%	(6 217)	12.3%	65.7%
Net Cash from/(used) Operating Activities	**102 437**	**(12 471)**	**(12.2%)**	**10 702**	**10.4%**	**(1 769)**	**(1.7%)**	**51 888**	**84.5%**	**(79.4%)**
Cash Flow from Investing Activities										
Receipts	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(136 304)**	**(6 784)**	**5.0%**	**(8 566)**	**6.3%**	**(15 350)**	**11.3%**	**(28 861)**	**48.6%**	**(70.3%)**
Capital assets	(136 304)	(6 784)	5.0%	(8 566)	6.3%	(15 350)	11.3%	(28 861)	48.6%	(70.3%)
Net Cash from/(used) Investing Activities	**(131 304)**	**(6 784)**	**5.2%**	**(8 566)**	**6.5%**	**(15 350)**	**11.7%**	**(28 861)**	**56.8%**	**(70.3%)**
Cash Flow from Financing Activities										
Receipts	**28 500**	**714**	**2.5%**	**324**	**1.1%**	**1 038**	**3.6%**	**374**	**2.1%**	**(13.5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	27 500	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 000	714	71.4%	324	32.4%	1 038	103.8%	374	68.8%	(13.5%)
Payments	**(16 541)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 541)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**11 959**	**714**	**6.0%**	**324**	**2.7%**	**1 038**	**8.7%**	**374**	**3.2%**	**(13.5%)**
Net Increase/(Decrease) in cash held	**(16 908)**	**(18 541)**	**109.7%**	**2 460**	**(14.6%)**	**(16 081)**	**95.1%**	**23 402**	**(36.1%)**	**(89.5%)**
Cash/cash equivalents at the year begin:	18 927	5 003	26.4%	(13 538)	(71.5%)	5 003	26.4%	(7 256)	43.7%	86.6%
Cash/cash equivalents at the year end:	**2 019**	**(13 538)**	**(670.6%)**	**(11 077)**	**(548.7%)**	**(11 077)**	**(548.7%)**	**16 146**	**73.0%**	**(168.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 475	6.3%	19 653	6.7%	13 420	4.5%	243 775	82.5%	295 323	50.6%	1 793	.6%	12 000	4.0%
Trade and Other Receivables from Exchange Transactions - Electric	9 810	17.1%	7 611	13.3%	7 974	13.9%	31 919	55.7%	57 314	9.8%	259	.5%	4 560	8.0%
Receivables from Non-exchange Transactions - Property Rates	6 644	11.7%	4 352	7.6%	2 188	3.8%	43 828	76.9%	57 011	9.8%	2 511	4.4%	7 440	13.0%
Receivables from Exchange Transactions - Waste Water Manageme	1 479	6.7%	1 088	4.9%	578	2.6%	18 866	85.7%	22 011	3.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 511	5.8%	1 108	4.2%	526	2.0%	23 085	88.0%	26 229	4.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	132	2.3%	70	1.2%	123	2.1%	5 519	94.4%	5 844	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 710	2.0%	1 627	1.9%	1 610	1.9%	78 575	94.1%	83 521	14.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	777	2.1%	1 332	3.6%	293	.8%	34 492	93.5%	36 893	6.3%	-	-	-	-
Total By Income Source	**40 537**	**6.9%**	**36 841**	**6.3%**	**26 712**	**4.6%**	**480 057**	**82.2%**	**584 147**	**100.0%**	**4 562**	**.8%**	**24 000**	**4.0%**
Debtors Age Analysis By Customer Group														
Organs of State	2 052	14.2%	1 553	10.8%	1 254	8.7%	9 585	66.4%	14 444	2.5%	-	-	-	-
Commercial	15 340	24.5%	9 561	15.2%	7 635	12.2%	30 191	48.1%	62 727	10.7%	-	-	-	-
Households	23 145	4.6%	25 727	5.1%	17 823	3.5%	440 281	86.8%	506 977	86.8%	4 562	.9%	24 000	4.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**40 537**	**6.9%**	**36 841**	**6.3%**	**26 712**	**4.6%**	**480 057**	**82.2%**	**584 147**	**100.0%**	**4 562**	**.8%**	**24 000**	**4.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 003	18.6%	1 904	11.8%	2 351	14.6%	8 872	55.0%	16 130	85.6%
Auditor-General	2 420	89.4%	-	-	-	-	288	10.6%	2 708	14.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 423**	**28.8%**	**1 904**	**10.1%**	**2 351**	**12.5%**	**9 160**	**48.6%**	**18 837**	**100.0%**

Contact Details

Municipal Manager	Mr S M Molala	016 976 8313
Financial Manager	Mr A Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**154 331**	**43 776**	**28.4%**	**17 677**	**11.5%**	**61 453**	**39.8%**	**32 131**	**52.6%**	**(45.0%)**
Property rates	17 438	5 170	29.7%	5 005	28.7%	10 176	58.4%	306	13.5%	1 537.0%
Property rates - penalties and collection charges	-	0	-	-	-	0	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	677	-	(100.0%)
Service charges - water revenue	13 855	2 199	15.9%	4 459	32.2%	6 658	48.1%	689	19.7%	547.5%
Service charges - sanitation revenue	6 938	800	11.5%	3 832	55.2%	4 632	66.8%	232	6.3%	1 552.5%
Service charges - refuse revenue	10 694	723	6.8%	3 470	32.5%	4 193	39.2%	167	7.7%	1 978.6%
Service charges - other	458	702	153.2%	116	25.3%	817	178.5%	-	-	(100.0%)
Rental of facilities and equipment	258	-	-	-	-	-	-	-	-	-
Interest earned - external investments	90	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	2 690	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 000	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	78 084	29 188	37.4%	-	-	29 188	37.4%	22 795	69.9%	(100.0%)
Other own revenue	20 826	4 994	24.0%	794	3.8%	5 789	27.8%	7 266	113.3%	(89.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**154 086**	**45 267**	**29.4%**	**30 011**	**19.5%**	**75 279**	**48.9%**	**28 711**	**43.0%**	**4.5%**
Employee related costs	59 673	17 229	28.9%	4 912	8.2%	22 141	37.1%	12 952	57.0%	(62.1%)
Remuneration of councillors	4 487	753	16.8%	-	-	753	16.8%	620	24.3%	(100.0%)
Debt impairment	3 150	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 144	-	-	-	-	-	-	-	-	-
Finance charges	-	7 327	-	-	-	7 327	-	143	101.8%	(100.0%)
Bulk purchases	13 500	84	.6%	10 265	76.0%	10 348	76.7%	1 250	27.5%	720.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 400	-	-	-	-	-	-	-	-	-
Transfers and grants	11 860	418	3.5%	-	-	418	3.5%	-	-	-
Other expenditure	58 872	19 457	33.0%	14 835	25.2%	34 291	58.2%	13 746	55.6%	7.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**245**	**(1 491)**		**(12 335)**		**(13 825)**		**3 420**		
Transfers recognised - capital	25 533	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 778**	**(1 491)**		**(12 335)**		**(13 825)**		**3 420**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**25 778**	**(1 491)**		**(12 335)**		**(13 825)**		**3 420**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 778**	**(1 491)**		**(12 335)**		**(13 825)**		**3 420**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 778**	**(1 491)**		**(12 335)**		**(13 825)**		**3 420**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**36 446**	**7 265**	**19.9%**	**5 293**	**14.5%**	**12 558**	**34.5%**	**21 809**	**-**	**(75.7%)**
National Government	25 533	3 721	14.6%	4 793	18.8%	8 514	33.3%	13 539	-	(64.6%)
Provincial Government	-	-	-	-	-	-	-	100	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 533**	**3 721**	**14.6%**	**4 793**	**18.8%**	**8 514**	**33.3%**	**13 639**	**-**	**(64.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 913	3 545	32.5%	500	4.6%	4 045	37.1%	7 525	-	(93.4%)
Public contributions and donations	-	-	-	-	-	-	-	645	-	(100.0%)
Capital Expenditure Standard Classification	**36 446**	**7 265**	**19.9%**	**5 293**	**14.5%**	**12 558**	**34.5%**	**21 809**	**-**	**(75.7%)**
Governance and Administration	**3 994**	**732**	**18.3%**	**500**	**12.5%**	**1 232**	**30.8%**	**1 415**	**-**	**(64.7%)**
Executive & Council	2 750	730	26.5%	500	18.2%	1 230	44.7%	634	-	(21.2%)
Budget & Treasury Office	42	1	3.4%	-	-	1	3.4%	-	-	-
Corporate Services	1 202	-	-	-	-	-	-	780	-	(100.0%)
Community and Public Safety	**8 046**	**-**	**-**	**673**	**8.4%**	**673**	**8.4%**	**927**	**-**	**(27.4%)**
Community & Social Services	7 778	-	-	673	8.7%	673	8.7%	100	-	573.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	269	-	-	-	-	-	-	827	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**450**	**1 712**	**380.4%**	**-**	**-**	**1 712**	**380.4%**	**3 391**	**-**	**(100.0%)**
Planning and Development	30	-	-	-	-	-	-	-	-	-
Road Transport	420	1 712	407.6%	-	-	1 712	407.6%	3 391	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**23 955**	**4 822**	**20.1%**	**4 120**	**17.2%**	**8 942**	**37.3%**	**16 076**	**-**	**(74.4%)**
Electricity	1 750	569	32.5%	1 739	99.4%	2 308	131.9%	6 514	-	(73.3%)
Water	4 037	-	-	462	11.4%	462	11.4%	5 433	-	(91.5%)
Waste Water Management	18 169	4 253	23.4%	1 919	10.6%	6 172	34.0%	4 129	-	(53.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**179 864**	**50 334**	**28.0%**	**42 077**	**23.4%**	**92 411**	**51.4%**	**49 956**	**60.2%**	**(15.8%)**
Ratepayers and other	**73 466**	**14 591**	**19.9%**	**7 227**	**9.8%**	**21 819**	**29.7%**	**9 336**	**30.2%**	**(22.6%)**
Government - operating	78 084	29 188	37.4%	22 925	29.4%	52 113	66.7%	22 795	73.0%	.6%
Government - capital	25 533	6 555	25.7%	11 925	46.7%	18 480	72.4%	17 825	81.2%	(33.1%)
Interest	2 780	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(143 174)**	**(37 940)**	**26.5%**	**(36 927)**	**25.8%**	**(74 868)**	**52.3%**	**(28 569)**	**55.4%**	**29.3%**
Suppliers and employees	(131 314)	(37 523)	28.6%	(36 927)	28.1%	(74 450)	56.7%	(28 569)	61.1%	29.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 860)	(418)	3.5%	-	-	(418)	3.5%	-	-	-
Net Cash from/(used) Operating Activities	**36 690**	**12 394**	**33.8%**	**5 150**	**14.0%**	**17 544**	**47.8%**	**21 388**	**72.9%**	**(75.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(36 446)**	**(7 265)**	**19.9%**	**(5 293)**	**14.5%**	**(12 558)**	**34.5%**	**(21 809)**	**71.5%**	**(75.7%)**
Capital assets	(36 446)	(7 265)	19.9%	(5 293)	14.5%	(12 558)	34.5%	(21 809)	71.5%	(75.7%)
Net Cash from/(used) Investing Activities	**(36 446)**	**(7 265)**	**19.9%**	**(5 293)**	**14.5%**	**(12 558)**	**34.5%**	**(21 809)**	**71.5%**	**(75.7%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(7 327)**	**-**	**-**	**-**	**(7 327)**	**-**	**(143)**	**43.6%**	**(100.0%)**
Repayment of borrowing	-	(7 327)	-	-	-	(7 327)	-	(143)	43.6%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(7 327)**	**-**	**-**	**-**	**(7 327)**	**-**	**(143)**	**43.6%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**245**	**(2 198)**	**(898.8%)**	**(143)**	**(58.6%)**	**(2 342)**	**(957.4%)**	**(564)**	**104.2%**	**(74.6%)**
Cash/cash equivalents at the year begin:	-	2 350	-	152	-	2 350	-	3 824	-	(96.0%)
Cash/cash equivalents at the year end:	**245**	**152**	**62.0%**	**8**	**3.4%**	**8**	**3.4%**	**3 260**	**129.8%**	**(99.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 511	3.0%	1 703	3.4%	1 097	2.2%	46 328	91.5%	50 639	27.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	4 161	100.0%	4 161	2.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 419	11.3%	711	5.7%	443	3.5%	9 959	79.5%	12 532	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 058	2.7%	1 057	2.7%	985	2.5%	36 604	92.2%	39 703	21.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 173	2.7%	1 170	2.7%	1 076	2.5%	39 684	92.1%	43 103	23.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 133	3.4%	1 144	3.5%	664	2.0%	30 003	91.1%	32 944	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	122	(13.3%)	109	(11.9%)	91	(10.0%)	(1 238)	135.2%	(916)	(.5%)	-	-	-	-
Total By Income Source	**6 416**	**3.5%**	**5 893**	**3.2%**	**4 356**	**2.4%**	**165 500**	**90.9%**	**182 165**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	100	12.3%	69	8.5%	38	4.7%	605	74.4%	813	.4%	-	-	-	-
Commercial	405	7.9%	383	7.5%	166	3.2%	4 166	81.4%	5 121	2.8%	-	-	-	-
Households	3 225	2.8%	3 234	2.8%	2 321	2.0%	108 439	92.5%	117 219	64.3%	-	-	-	-
Other	2 686	4.6%	2 207	3.7%	1 831	3.1%	52 290	88.6%	59 013	32.4%	-	-	-	-
Total By Customer Group	**6 416**	**3.5%**	**5 893**	**3.2%**	**4 356**	**2.4%**	**165 500**	**90.9%**	**182 165**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 274	5.4%	1 701	4.0%	697	1.6%	37 579	88.9%	42 251	33.7%
Bulk Water	1 203	2.5%	1 054	2.2%	1 050	2.2%	45 254	93.2%	48 561	38.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	931	10.7%	944	10.9%	952	11.0%	5 858	67.4%	8 686	6.9%
Loan repayments	-	-	-	-	-	-	2 104	100.0%	2 104	1.7%
Trade Creditors	2 391	11.5%	4 359	20.9%	3 953	19.0%	10 123	48.6%	20 827	16.6%
Auditor-General	1 670	58.2%	9	.3%	151	5.3%	1 038	36.2%	2 867	2.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**8 470**	**6.8%**	**8 067**	**6.4%**	**6 803**	**5.4%**	**101 957**	**81.4%**	**125 296**	**100.0%**

Contact Details

Municipal Manager	Mr Puseletso I Radebe	058 813 9702
Financial Manager	Mr Gift Gwanya	058 813 9703

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**148 080**	**61 732**	**41.7%**	**49 570**	**33.5%**	**111 302**	**75.2%**	**47 160**	**73.7%**	**5.1%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 112	1 685	16.7%	2 585	25.6%	4 270	42.2%	1 991	42.7%	29.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	137 641	58 182	42.3%	44 834	32.6%	103 016	74.8%	44 015	75.4%	1.9%
Other own revenue	326	1 669	511.3%	2 151	659.0%	3 820	1 170.4%	1 154	408.7%	86.4%
Gains on disposal of PPE	-	196	-	-	-	196	-	-	-	-
Operating Expenditure	**195 526**	**50 493**	**25.8%**	**36 851**	**18.8%**	**87 344**	**44.7%**	**40 775**	**43.2%**	**(9.6%)**
Employee related costs	75 607	16 644	22.0%	16 087	21.3%	32 731	43.3%	14 541	42.0%	10.6%
Remuneration of councillors	6 575	1 461	22.2%	1 440	21.9%	2 901	44.1%	1 579	48.8%	(8.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 200	-	-	-	-	-	-	-	-	-
Finance charges	-	17 286	-	-	-	17 286	-	4 108	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 055	-	-	-	-	-	-	-	-	-
Contracted services	7 481	71	1.0%	645	8.6%	716	9.6%	840	20.2%	(23.2%)
Transfers and grants	15 450	2 553	16.5%	703	4.5%	3 256	21.1%	4 139	44.1%	(83.0%)
Other expenditure	85 159	12 476	14.7%	17 976	21.1%	30 452	35.8%	15 569	42.5%	15.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(47 447)**	**11 239**		**12 719**		**23 959**		**6 385**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(47 447)**	**11 239**		**12 719**		**23 959**		**6 385**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(47 447)**	**11 239**		**12 719**		**23 959**		**6 385**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(47 447)**	**11 239**		**12 719**		**23 959**		**6 385**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(47 447)**	**11 239**		**12 719**		**23 959**		**6 385**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**3 796**	**260**	**6.9%**	**284**	**7.5%**	**544**	**14.3%**	**194**	**3.5%**	**46.5%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 796	260	6.9%	284	7.5%	544	14.3%	194	3.5%	46.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**3 796**	**260**	**6.9%**	**284**	**7.5%**	**544**	**14.3%**	**194**	**3.5%**	**46.5%**
Governance and Administration	**1 090**	**238**	**21.8%**	**34**	**3.1%**	**272**	**24.9%**	**188**	**17.6%**	**(82.1%)**
Executive & Council	70	10	13.6%	-	-	10	13.6%	16	3.6%	(100.0%)
Budget & Treasury Office	500	6	1.1%	-	-	6	1.1%	1	14.8%	(100.0%)
Corporate Services	520	223	42.8%	34	6.5%	256	49.3%	171	29.4%	(80.4%)
Community and Public Safety	**1 400**	**-**	**-**	**-**	**-**	**-**	**-**	**6**	**.2%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 400	-	-	-	-	-	-	6	.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 306**	**22**	**1.7%**	**250**	**19.1%**	**273**	**20.9%**	**-**	**2.0%**	**(100.0%)**
Planning and Development	1 006	4	.4%	236	23.4%	240	23.8%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	300	18	6.0%	15	4.8%	33	10.9%	-	23.4%	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**148 080**	**60 730**	**41.0%**	**49 570**	**33.5%**	**110 300**	**74.5%**	**47 160**	**73.7%**	**5.1%**
Ratepayers and other	**326**	**1 123**	**344.1%**	**2 151**	**659.0%**	**3 275**	**1 003.2%**	**1 154**	**408.6%**	**86.4%**
Government - operating	137 641	57 292	41.6%	44 834	32.6%	102 126	74.2%	44 015	75.4%	1.9%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	10 112	2 315	22.9%	2 585	25.6%	4 900	48.5%	1 991	42.7%	29.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(191 327)**	**(33 196)**	**17.4%**	**(36 851)**	**19.3%**	**(70 047)**	**36.6%**	**(34 567)**	**(40.3%)**	**6.6%**
Suppliers and employees	(164 196)	(30 643)	18.7%	(36 148)	22.0%	(66 792)	40.7%	(31 651)	(41.5%)	14.2%
Finance charges	(4 200)	-	-	-	-	-	-	-	-	-
Transfers and grants	(22 931)	(2 553)	11.1%	(703)	3.1%	(3 256)	14.2%	(2 916)	(36.9%)	(75.9%)
Net Cash from/(used) Operating Activities	**(43 247)**	**27 534**	**(63.7%)**	**12 719**	**(29.4%)**	**40 253**	**(93.1%)**	**12 593**	**14.2%**	**1.0%**
Cash Flow from Investing Activities										
Receipts	**-**	**196**	**-**	**-**	**-**	**196**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	196	-	-	-	196	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(3 796)**	**(260)**	**6.9%**	**(284)**	**7.5%**	**(544)**	**14.3%**	**(194)**	**(3.5%)**	**46.5%**
Capital assets	(3 796)	(260)	6.9%	(284)	7.5%	(544)	14.3%	(194)	(3.5%)	46.5%
Net Cash from/(used) Investing Activities	**(3 796)**	**(64)**	**1.7%**	**(284)**	**7.5%**	**(348)**	**9.2%**	**(194)**	**(3.5%)**	**46.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(17 286)**	**(17 286)**	**100.0%**	**-**	**-**	**(17 286)**	**100.0%**	**(4 108)**	**-**	**(100.0%)**
Repayment of borrowing	(17 286)	(17 286)	100.0%	-	-	(17 286)	100.0%	(4 108)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(17 286)**	**(17 286)**	**100.0%**	**-**	**-**	**(17 286)**	**100.0%**	**(4 108)**	**77.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(64 329)**	**10 183**	**(15.8%)**	**12 436**	**(19.3%)**	**22 619**	**(35.2%)**	**8 291**	**12.6%**	**50.0%**
Cash/cash equivalents at the year begin:	122 617	22 761	18.6%	32 944	26.9%	22 761	18.6%	97 372	33.9%	(66.2%)
Cash/cash equivalents at the year end:	**58 288**	**32 944**	**56.5%**	**45 380**	**77.9%**	**45 380**	**77.9%**	**105 663**	**21.0%**	**(57.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**24 767 643**	**7 202 335**	**29.1%**	**6 218 773**	**25.1%**	**13 421 108**	**54.2%**	**6 216 775**	**57.0%**	**-**
Property rates	3 540 277	944 396	26.7%	951 567	26.9%	1 895 963	53.6%	749 035	47.6%	27.0%
Property rates - penalties and collection charges	62 392	29 854	47.9%	30 002	48.1%	59 856	95.9%	17 492	61.0%	71.5%
Service charges - electricity revenue	11 499 685	3 387 941	29.5%	2 471 682	21.5%	5 859 623	51.0%	2 357 235	52.4%	4.9%
Service charges - water revenue	2 574 470	640 702	24.9%	679 645	26.4%	1 320 348	51.3%	581 746	47.4%	16.8%
Service charges - sanitation revenue	862 863	222 054	25.7%	241 974	28.0%	464 027	53.8%	103 667	46.7%	133.4%
Service charges - refuse revenue	1 147 822	276 889	24.1%	290 211	25.3%	567 101	49.4%	233 628	47.3%	24.2%
Service charges - other	69 772	14 958	21.4%	17 391	24.9%	32 349	46.4%	12 625	49.4%	37.8%
Rental of facilities and equipment	61 127	13 147	21.5%	14 497	23.7%	27 644	45.2%	10 877	38.4%	33.3%
Interest earned - external investments	195 615	58 616	30.0%	51 876	26.5%	110 492	56.5%	791 222	489.1%	(93.4%)
Interest earned - outstanding debtors	201 712	87 753	43.5%	98 034	48.6%	185 787	92.1%	61 879	70.0%	58.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	185 158	45 745	24.7%	45 158	24.4%	90 903	49.1%	42 109	39.9%	7.2%
Licences and permits	38 985	9 805	25.2%	7 873	20.2%	17 678	45.3%	9 621	59.4%	(18.2%)
Agency services	246 055	59 649	24.2%	56 768	23.1%	116 417	47.3%	40 014	39.5%	41.9%
Transfers recognised - operational	2 618 495	911 683	34.8%	782 468	29.9%	1 694 152	64.7%	734 335	74.1%	6.6%
Other own revenue	1 458 215	499 140	34.2%	479 627	32.9%	978 767	67.1%	471 289	67.4%	1.8%
Gains on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	**24 633 937**	**5 830 554**	**23.7%**	**5 451 642**	**22.1%**	**11 282 195**	**45.8%**	**4 389 350**	**44.8%**	**24.2%**
Employee related costs	5 134 073	1 121 687	21.8%	1 143 029	22.3%	2 264 716	44.1%	1 031 417	44.8%	10.8%
Remuneration of councillors	97 286	22 204	22.8%	22 192	22.8%	44 397	45.6%	20 614	39.1%	7.7%
Debt impairment	1 144 566	546 157	47.7%	501 296	43.8%	1 047 453	91.5%	315 059	55.6%	59.1%
Depreciation and asset impairment	1 312 896	328 224	25.0%	328 224	25.0%	656 448	50.0%	310 319	50.0%	5.8%
Finance charges	685 215	119 159	17.4%	119 181	17.4%	238 341	34.8%	248 980	42.9%	(52.1%)
Bulk purchases	9 686 163	2 916 062	30.1%	2 075 578	21.4%	4 991 640	51.5%	1 496 329	52.2%	38.7%
Other Materials	2 118 929	338 974	16.0%	498 414	23.5%	837 389	39.5%	413 766	35.8%	20.5%
Contracted services	810 490	58 100	7.2%	187 814	23.2%	245 914	30.3%	179 835	33.7%	4.4%
Transfers and grants	1 003 679	187 898	18.7%	195 513	19.5%	383 411	38.2%	136 114	22.8%	43.6%
Other expenditure	2 615 640	192 088	7.3%	380 400	14.5%	572 488	21.9%	236 917	24.7%	60.6%
Loss on disposal of PPE	25 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**133 706**	**1 371 782**		**767 131**		**2 138 912**		**1 827 425**		
Transfers recognised - capital	1 691 438	212 029	12.5%	434 321	25.7%	646 350	38.2%	275 216	25.8%	57.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(130 000)	(32 500)	25.0%	(32 500)	25.0%	(65 000)	50.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**1 695 144**	**1 551 310**		**1 168 952**		**2 720 262**		**2 102 642**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 695 144**	**1 551 310**		**1 168 952**		**2 720 262**		**2 102 642**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 695 144**	**1 551 310**		**1 168 952**		**2 720 262**		**2 102 642**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 695 144**	**1 551 310**		**1 168 952**		**2 720 262**		**2 102 642**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**2 980 933**	**287 522**	**9.6%**	**728 777**	**24.4%**	**1 016 299**	**34.1%**	**400 103**	**20.7%**	**82.1%**
National Government	1 639 943	206 492	12.6%	436 696	26.6%	643 188	39.2%	253 182	27.5%	72.5%
Provincial Government	23 550	1 300	5.5%	1 861	7.9%	3 162	13.4%	2 317	4.2%	(19.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	27 945	1 581	5.7%	13 041	46.7%	14 623	52.3%	-	-	(100.0%)
Transfers recognised - capital	**1 691 438**	**209 373**	**12.4%**	**451 599**	**26.7%**	**660 972**	**39.1%**	**255 498**	**26.1%**	**76.8%**
Borrowing	1 040 089	69 176	6.7%	195 147	18.8%	264 323	25.4%	102 608	12.9%	90.2%
Internally generated funds	249 405	8 973	3.6%	82 031	32.9%	91 004	36.5%	41 330	21.9%	98.5%
Public contributions and donations	-	-	-	-	-	-	-	666	3.6%	(100.0%)
Capital Expenditure Standard Classification	**2 980 933**	**287 522**	**9.6%**	**728 777**	**24.4%**	**1 016 299**	**34.1%**	**400 103**	**20.7%**	**82.1%**
Governance and Administration	**461 220**	**22 704**	**4.9%**	**53 722**	**11.6%**	**76 426**	**16.6%**	**60 186**	**14.4%**	**(10.7%)**
Executive & Council	23 083	2 045	8.9%	9 932	43.0%	11 977	51.9%	1 959	2.9%	407.1%
Budget & Treasury Office	279 474	17 391	6.2%	39 632	14.2%	57 023	20.4%	35 167	20.4%	12.7%
Corporate Services	158 663	3 267	2.1%	4 158	2.6%	7 425	4.7%	23 061	12.8%	(82.0%)
Community and Public Safety	**520 933**	**41 664**	**8.0%**	**130 207**	**25.0%**	**171 871**	**33.0%**	**49 262**	**15.1%**	**164.3%**
Community & Social Services	140 590	1 698	1.2%	21 373	15.2%	23 071	16.4%	7 757	11.9%	175.5%
Sport And Recreation	98 400	14 595	14.8%	36 110	36.7%	50 705	51.5%	8 100	15.4%	345.8%
Public Safety	120 003	1 008	.8%	29 641	24.7%	30 649	25.5%	18 886	20.6%	56.9%
Housing	70 530	7 783	11.0%	9 900	14.0%	17 683	25.1%	(233)	6.9%	(4 354.8%)
Health	91 410	16 580	18.1%	33 183	36.3%	49 762	54.4%	14 752	18.6%	124.9%
Economic and Environmental Services	**1 089 172**	**138 495**	**12.7%**	**321 632**	**29.5%**	**460 127**	**42.2%**	**164 461**	**29.0%**	**95.6%**
Planning and Development	55 195	7 209	13.1%	10 034	18.2%	17 243	31.2%	3 432	8.6%	192.4%
Road Transport	1 021 729	131 154	12.8%	310 340	30.4%	441 494	43.2%	159 284	30.4%	94.8%
Environmental Protection	12 248	131	1.1%	1 258	10.3%	1 390	11.3%	1 745	25.9%	(27.9%)
Trading Services	**892 483**	**83 823**	**9.4%**	**217 966**	**24.4%**	**301 788**	**33.8%**	**126 067**	**20.6%**	**72.9%**
Electricity	353 751	26 142	7.4%	118 112	33.4%	144 254	40.8%	57 698	23.4%	104.7%
Water	239 700	37 031	15.4%	63 020	26.3%	100 052	41.7%	44 324	23.4%	42.2%
Waste Water Management	179 000	17 883	10.0%	26 661	14.9%	44 544	24.9%	15 577	17.7%	71.1%
Waste Management	120 032	2 767	2.3%	10 172	8.5%	12 939	10.8%	8 468	11.2%	20.1%
Other	**17 125**	**837**	**4.9%**	**5 250**	**30.7%**	**6 087**	**35.5%**	**126**	**1.0%**	**4 062.7%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**25 059 905**	**7 082 989**	**28.3%**	**7 668 912**	**30.6%**	**14 751 901**	**58.9%**	**6 113 419**	**60.1%**	**25.4%**
Ratepayers and other	**20 352 644**	**5 736 791**	**28.2%**	**5 985 437**	**29.4%**	**11 722 228**	**57.6%**	**4 100 171**	**54.9%**	**46.0%**
Government - operating	2 618 495	921 412	35.2%	784 035	29.9%	1 705 447	65.1%	735 767	74.4%	6.6%
Government - capital	1 691 438	278 416	16.5%	749 530	44.3%	1 027 946	60.8%	424 379	53.7%	76.6%
Interest	397 327	146 370	36.8%	149 910	37.7%	296 280	74.6%	853 101	272.3%	(82.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(21 784 243)**	**(7 398 851)**	**34.0%**	**(5 675 205)**	**26.1%**	**(13 074 056)**	**60.0%**	**(4 837 247)**	**63.3%**	**17.3%**
Suppliers and employees	(20 095 349)	(7 081 856)	35.2%	(5 248 170)	26.1%	(12 330 026)	61.4%	(4 423 055)	65.5%	18.7%
Finance charges	(685 215)	(119 159)	17.4%	(119 181)	17.4%	(238 341)	34.8%	(248 980)	42.2%	(52.1%)
Transfers and grants	(1 003 679)	(197 835)	19.7%	(307 854)	30.7%	(505 689)	50.4%	(165 211)	32.8%	86.3%
Net Cash from/(used) Operating Activities	**3 275 662**	**(315 862)**	**(9.6%)**	**1 993 707**	**60.9%**	**1 677 845**	**51.2%**	**1 276 172**	**38.8%**	**56.2%**
Cash Flow from Investing Activities										
Receipts	**113 565**	**(27 295)**	**(24.0%)**	**(107 672)**	**(94.8%)**	**(134 967)**	**(118.8%)**	**(114 723)**	**63.1%**	**(6.1%)**
Proceeds on disposal of PPE	-	1 581	-	13 041	-	14 623	-	-	-	(100.0%)
Decrease in non-current debtors	-	26	-	26	-	52	-	5	-	452.1%
Decrease in other non-current receivables	-	-	-	21	-	21	-	21	-	-
Decrease (increase) in non-current investments	113 565	(28 903)	(25.5%)	(120 760)	(106.3%)	(149 663)	(131.8%)	(114 749)	63.1%	5.2%
Payments	**(2 980 933)**	**(289 104)**	**9.7%**	**(741 818)**	**24.9%**	**(1 030 922)**	**34.6%**	**(400 103)**	**20.7%**	**85.4%**
Capital assets	(2 980 933)	(289 104)	9.7%	(741 818)	24.9%	(1 030 922)	34.6%	(400 103)	20.7%	85.4%
Net Cash from/(used) Investing Activities	**(2 867 367)**	**(316 399)**	**11.0%**	**(849 490)**	**29.6%**	**(1 165 889)**	**40.7%**	**(514 826)**	**24.0%**	**65.0%**
Cash Flow from Financing Activities										
Receipts	**823 152**	**15 051**	**1.8%**	**5 685**	**.7%**	**20 736**	**2.5%**	**52 792**	**7.9%**	**(89.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	785 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	38 152	15 051	39.5%	5 685	14.9%	20 736	54.4%	52 792	185.7%	(89.2%)
Payments	**(576 113)**	**(10 757)**	**1.9%**	**(111 203)**	**19.3%**	**(121 960)**	**21.2%**	**(65 925)**	**48.1%**	**68.7%**
Repayment of borrowing	(576 113)	(10 757)	1.9%	(111 203)	19.3%	(121 960)	21.2%	(65 925)	48.1%	68.7%
Net Cash from/(used) Financing Activities	**247 039**	**4 294**	**1.7%**	**(105 518)**	**(42.7%)**	**(101 224)**	**(41.0%)**	**(13 134)**	**(3.3%)**	**703.4%**
Net Increase/(Decrease) in cash held	**655 334**	**(627 967)**	**(95.8%)**	**1 038 699**	**158.5%**	**410 732**	**62.7%**	**748 212**	**60.4%**	**38.8%**
Cash/cash equivalents at the year begin:	2 982 384	4 506 169	151.1%	3 878 202	130.0%	4 506 169	151.1%	2 522 682	130.0%	53.7%
Cash/cash equivalents at the year end:	**3 637 717**	**3 878 202**	**106.6%**	**4 916 901**	**135.2%**	**4 916 901**	**135.2%**	**3 270 895**	**113.2%**	**50.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	203 151	7.8%	124 168	4.8%	99 133	3.8%	2 182 543	83.7%	2 608 995	26.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	638 554	35.6%	162 872	9.1%	88 028	4.9%	904 286	50.4%	1 793 740	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	239 412	11.6%	92 744	4.5%	71 293	3.5%	1 652 570	80.4%	2 056 018	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	69 535	8.6%	38 690	4.8%	31 142	3.9%	664 881	82.7%	804 247	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	62 582	7.1%	35 107	4.0%	29 853	3.4%	752 722	85.5%	880 264	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	945	1.6%	1 304	2.2%	1 231	2.1%	54 866	94.0%	58 345	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	45 326	3.6%	43 703	3.5%	42 335	3.4%	1 124 277	89.5%	1 255 640	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 760	4.8%	19 812	3.6%	13 334	2.4%	494 541	89.2%	554 446	5.5%	-	-	-	-
Total By Income Source	**1 286 263**	**12.8%**	**518 399**	**5.2%**	**376 348**	**3.8%**	**7 830 687**	**78.2%**	**10 011 696**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	31 254	13.6%	19 574	8.5%	18 528	8.1%	159 802	69.7%	229 158	2.3%	-	-	-	-
Commercial	740 790	31.8%	207 243	8.9%	112 166	4.8%	1 271 097	54.5%	2 331 297	23.3%	-	-	-	-
Households	505 933	7.0%	288 311	4.0%	242 987	3.4%	6 215 221	85.7%	7 252 452	72.4%	-	-	-	-
Other	8 286	4.2%	3 271	1.6%	2 667	1.3%	184 566	92.8%	198 790	2.0%	-	-	-	-
Total By Customer Group	**1 286 263**	**12.8%**	**518 399**	**5.2%**	**376 348**	**3.8%**	**7 830 687**	**78.2%**	**10 011 696**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	565 281	100.0%	-	-	-	-	-	-	565 281	34.8%
Bulk Water	188 997	100.0%	-	-	-	-	-	-	188 997	11.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	173 436	100.0%	-	-	-	-	-	-	173 436	10.7%
Trade Creditors	695 472	100.0%	-	-	-	-	-	-	695 472	42.8%
Auditor-General	3 464	100.0%	-	-	-	-	-	-	3 464	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 626 650**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 626 650**	**100.0%**

Contact Details

Municipal Manager	Mr Khaya Ngema	011 999 0481
Financial Manager	Mrs Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**36 770 044**	**8 784 868**	**23.9%**	**9 019 124**	**24.5%**	**17 803 992**	**48.4%**	**7 705 124**	**49.9%**	**17.1%**
Property rates	6 395 445	1 833 642	28.7%	2 012 189	31.5%	3 845 832	60.1%	1 175 027	41.9%	71.2%
Property rates - penalties and collection charges	91 169	19 862	21.8%	24 302	26.7%	44 164	48.4%	24 130	49.4%	.7%
Service charges - electricity revenue	13 276 206	3 020 563	22.8%	2 827 078	21.3%	5 847 641	44.0%	2 606 114	49.5%	8.5%
Service charges - water revenue	4 241 132	1 024 267	24.2%	1 132 915	26.7%	2 157 182	50.9%	1 618 509	51.5%	(30.0%)
Service charges - sanitation revenue	2 490 824	625 459	25.1%	632 617	25.4%	1 258 076	50.5%	-	-	(100.0%)
Service charges - refuse revenue	986 904	231 800	23.5%	274 091	27.8%	505 891	51.3%	216 450	195.5%	26.6%
Service charges - other	438 402	93 547	21.3%	101 551	23.2%	195 098	44.5%	265 435	44.1%	(61.7%)
Rental of facilities and equipment	287 893	43 977	15.3%	54 943	19.1%	98 920	34.4%	46 515	42.3%	18.1%
Interest earned - external investments	306 055	62 371	20.4%	51 868	16.9%	114 239	37.3%	60 345	40.8%	(14.0%)
Interest earned - outstanding debtors	42 878	4 802	11.2%	35 751	83.4%	40 553	94.6%	24 045	86.3%	48.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	574 741	59 507	10.4%	49 288	8.6%	108 795	18.9%	101 920	54.1%	(51.6%)
Licences and permits	674	267	39.7%	351	52.1%	619	91.8%	226	78.9%	55.6%
Agency services	501 979	116 392	23.2%	131 886	26.3%	248 278	49.5%	127 507	51.0%	3.4%
Transfers recognised - operational	5 146 290	1 243 050	24.2%	1 186 631	23.1%	2 429 681	47.2%	1 101 552	49.9%	7.7%
Other own revenue	1 989 452	405 362	20.4%	503 661	25.3%	909 023	45.7%	337 346	61.9%	49.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	3	-	(100.0%)
Operating Expenditure	**33 960 929**	**8 426 669**	**24.8%**	**8 745 644**	**25.8%**	**17 172 314**	**50.6%**	**7 641 964**	**48.9%**	**14.4%**
Employee related costs	8 155 691	1 944 820	23.8%	2 241 824	27.5%	4 186 644	51.3%	2 053 989	50.5%	9.1%
Remuneration of councillors	124 154	29 227	23.5%	28 236	22.7%	57 463	46.3%	25 335	39.6%	11.4%
Debt impairment	1 451 637	424 322	29.2%	605 282	41.7%	1 029 605	70.9%	758 388	59.7%	(20.2%)
Depreciation and asset impairment	2 345 443	408 807	17.4%	415 100	17.7%	823 907	35.1%	424 133	44.2%	(2.1%)
Finance charges	1 403 071	313 900	22.4%	390 664	27.8%	704 564	50.2%	355 097	45.0%	10.0%
Bulk purchases	12 272 913	3 763 770	30.7%	2 496 619	20.3%	6 260 389	51.0%	2 317 543	50.4%	7.7%
Other Materials	42 481	-	-	-	-	-	-	-	-	-
Contracted services	3 215 045	524 566	16.3%	836 259	26.0%	1 360 825	42.3%	730 026	44.1%	14.6%
Transfers and grants	175 397	14 217	8.1%	48 755	27.8%	62 972	35.9%	42 535	267.8%	14.6%
Other expenditure	4 775 047	983 516	20.6%	1 280 933	26.8%	2 264 449	47.4%	934 371	42.4%	37.1%
Loss on disposal of PPE	50	19 524	39 047.2%	401 973	803 945.6%	421 496	842 992.8%	547	818.9%	73 386.4%
Surplus/(Deficit)	**2 809 115**	**358 199**		**273 479**		**631 678**		**63 161**		
Transfers recognised - capital	2 524 743	167 767	6.6%	469 545	18.6%	637 312	25.2%	147 256	9.5%	218.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 333 858**	**525 966**		**743 025**		**1 268 990**		**210 416**		
Taxation	550 871	6 501	1.2%	10 244	1.9%	16 745	3.0%	7 156	2.5%	43.2%
Surplus/(Deficit) after taxation	**4 782 987**	**519 465**		**732 780**		**1 252 245**		**203 260**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 782 987**	**519 465**		**732 780**		**1 252 245**		**203 260**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 782 987**	**519 465**		**732 780**		**1 252 245**		**203 260**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**7 595 073**	**520 895**	**6.9%**	**940 806**	**12.4%**	**1 461 701**	**19.2%**	**512 824**	**17.4%**	**83.5%**
National Government	2 524 743	165 248	6.5%	183 240	7.3%	348 488	13.8%	120 229	7.1%	52.4%
Provincial Government	-	-	-	104 634	-	104 634	-	19 784	345.8%	428.9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	617	-	(100.0%)
Transfers recognised - capital	**2 524 743**	**165 248**	**6.5%**	**287 874**	**11.4%**	**453 122**	**17.9%**	**140 630**	**8.3%**	**104.7%**
Borrowing	1 458 631	112 349	7.7%	79 444	5.4%	191 793	13.1%	195 103	25.7%	(59.3%)
Internally generated funds	3 162 829	130 263	4.1%	504 570	16.0%	634 833	20.1%	29 703	141.7%	1 598.7%
Public contributions and donations	448 870	113 035	25.2%	68 918	15.4%	181 953	40.5%	147 388	35.5%	(53.2%)
Capital Expenditure Standard Classification	**7 595 073**	**520 895**	**6.9%**	**940 806**	**12.4%**	**1 461 701**	**19.2%**	**512 824**	**17.4%**	**83.5%**
Governance and Administration	**973 778**	**7 135**	**.7%**	**43 613**	**4.5%**	**50 748**	**5.2%**	**10 988**	**8.0%**	**296.9%**
Executive & Council	78 675	-	-	557	.7%	557	.7%	128	3.8%	334.8%
Budget & Treasury Office	28 000	-	-	1 485	5.3%	1 485	5.3%	1 148	4.1%	29.4%
Corporate Services	867 103	7 135	.8%	41 571	4.8%	48 706	5.6%	9 712	9.0%	328.0%
Community and Public Safety	**1 302 586**	**210 567**	**16.2%**	**190 892**	**14.7%**	**401 459**	**30.8%**	**108 604**	**17.4%**	**75.8%**
Community & Social Services	156 746	2 075	1.3%	4 790	3.1%	6 865	4.4%	4 404	8.4%	8.8%
Sport And Recreation	99 770	924	.9%	12 919	12.9%	13 843	13.9%	2 009	3.8%	543.2%
Public Safety	89 100	67	.1%	4 269	4.8%	4 336	4.9%	411	10.2%	938.7%
Housing	902 757	207 501	23.0%	165 454	18.3%	372 955	41.3%	100 623	20.2%	64.4%
Health	54 213	-	-	3 460	6.4%	3 460	6.4%	1 158	4.7%	198.9%
Economic and Environmental Services	**2 389 963**	**118 486**	**5.0%**	**155 311**	**6.5%**	**273 797**	**11.5%**	**59 308**	**5.2%**	**161.9%**
Planning and Development	671 351	1 974	.3%	7 000	1.0%	8 974	1.3%	4 883	3.4%	43.3%
Road Transport	1 692 862	116 262	6.9%	147 668	8.7%	263 930	15.6%	54 424	5.5%	171.3%
Environmental Protection	25 750	250	1.0%	643	2.5%	893	3.5%	-	1.2%	(100.0%)
Trading Services	**2 928 746**	**184 707**	**6.3%**	**550 990**	**18.8%**	**735 697**	**25.1%**	**333 924**	**28.9%**	**65.0%**
Electricity	1 727 058	91 886	5.3%	350 834	20.3%	442 720	25.6%	142 895	26.8%	145.5%
Water	612 170	59 273	9.7%	200 156	32.7%	259 429	42.4%	189 004	33.3%	5.9%
Waste Water Management	408 113	29 102	7.1%	-	-	29 102	7.1%	-	-	-
Waste Management	181 405	4 446	2.5%	-	-	4 446	2.5%	2 025	7.5%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**37 324 489**	**7 673 763**	**20.6%**	**8 643 470**	**23.2%**	**16 317 233**	**43.7%**	**8 774 667**	**48.2%**	**(1.5%)**
Ratepayers and other	**29 304 523**	**6 335 427**	**21.6%**	**6 823 418**	**23.3%**	**13 158 845**	**44.9%**	**6 651 529**	**48.6%**	**2.6%**
Government - operating	5 146 290	1 130 738	22.0%	1 298 944	25.2%	2 429 682	47.2%	1 101 551	49.9%	17.9%
Government - capital	2 524 743	140 425	5.6%	433 489	17.2%	573 914	22.7%	937 197	40.9%	(53.7%)
Interest	348 933	67 173	19.3%	87 619	25.1%	154 792	44.4%	84 391	47.5%	3.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(29 933 772)**	**(7 838 567)**	**26.2%**	**(6 677 755)**	**22.3%**	**(14 516 322)**	**48.5%**	**(6 649 117)**	**47.2%**	**.4%**
Suppliers and employees	(28 530 701)	(7 510 450)	26.3%	(6 238 467)	21.9%	(13 748 917)	48.2%	(6 294 019)	47.4%	(.9%)
Finance charges	(1 403 071)	(313 900)	22.4%	(390 533)	27.8%	(704 433)	50.2%	(355 098)	45.0%	10.0%
Transfers and grants	-	(14 217)	-	(48 755)	-	(62 972)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**7 390 718**	**(164 804)**	**(2.2%)**	**1 965 715**	**26.6%**	**1 800 911**	**24.4%**	**2 125 551**	**52.8%**	**(7.5%)**
Cash Flow from Investing Activities										
Receipts	**(675 309)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	(50)	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(21 089)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(654 171)	-	-	-	-	-	-	-	-	-
Payments	**(7 215 320)**	**(1 111 465)**	**15.4%**	**(1 103 923)**	**15.3%**	**(2 215 388)**	**30.7%**	**(470 694)**	**17.9%**	**134.5%**
Capital assets	(7 215 320)	(1 111 465)	15.4%	(1 103 923)	15.3%	(2 215 388)	30.7%	(470 694)	17.9%	134.5%
Net Cash from/(used) Investing Activities	**(7 890 629)**	**(1 111 465)**	**14.1%**	**(1 103 923)**	**14.0%**	**(2 215 388)**	**28.1%**	**(470 694)**	**18.6%**	**134.5%**
Cash Flow from Financing Activities										
Receipts	**1 458 631**	**608 000**	**41.7%**	**-**	**-**	**608 000**	**41.7%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 458 631	608 000	41.7%	-	-	608 000	41.7%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(415 151)**	**(620 229)**	**149.4%**	**(191 127)**	**46.0%**	**(811 356)**	**195.4%**	**(154 977)**	**42.5%**	**23.3%**
Repayment of borrowing	(415 151)	(620 229)	149.4%	(191 127)	46.0%	(811 356)	195.4%	(154 977)	42.5%	23.3%
Net Cash from/(used) Financing Activities	**1 043 480**	**(12 229)**	**(1.2%)**	**(191 127)**	**(18.3%)**	**(203 356)**	**(19.5%)**	**(154 977)**	**348.9%**	**23.3%**
Net Increase/(Decrease) in cash held	**543 569**	**(1 288 498)**	**(237.0%)**	**670 665**	**123.4%**	**(617 833)**	**(113.7%)**	**1 499 879**	**98.0%**	**(55.3%)**
Cash/cash equivalents at the year begin:	3 752 720	4 974 257	132.6%	3 685 759	98.2%	4 974 257	132.6%	2 195 991	170.2%	67.8%
Cash/cash equivalents at the year end:	**4 296 289**	**3 685 759**	**85.8%**	**4 356 424**	**101.4%**	**4 356 424**	**101.4%**	**3 695 870**	**125.6%**	**17.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	536 986	12.1%	227 136	5.1%	155 400	3.5%	3 503 694	79.2%	4 423 216	25.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 272 743	25.6%	339 980	6.8%	195 495	3.9%	3 164 827	63.6%	4 973 045	28.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	665 938	15.2%	186 651	4.3%	166 649	3.8%	3 359 348	76.7%	4 378 586	24.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	290 998	12.7%	98 562	4.3%	73 724	3.2%	1 836 724	79.9%	2 300 008	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	113 060	10.3%	47 045	4.3%	33 546	3.0%	909 367	82.4%	1 103 019	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 631	1.2%	4 712	1.2%	4 432	1.1%	377 288	96.5%	391 062	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 884 355**	**16.4%**	**904 086**	**5.1%**	**629 247**	**3.6%**	**13 151 248**	**74.9%**	**17 568 936**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	40 048	11.2%	16 845	4.7%	11 773	3.3%	289 433	80.8%	358 099	2.0%	-	-	-	-
Commercial	1 530 416	20.6%	425 323	5.7%	292 128	3.9%	5 194 902	69.8%	7 442 768	42.4%	-	-	-	-
Households	1 312 319	13.4%	461 283	4.7%	323 842	3.3%	7 662 181	78.5%	9 759 624	55.6%	-	-	-	-
Other	1 573	18.6%	636	7.5%	1 504	17.8%	4 732	56.0%	8 445	-	-	-	-	-
Total By Customer Group	**2 884 355**	**16.4%**	**904 086**	**5.1%**	**629 247**	**3.6%**	**13 151 248**	**74.9%**	**17 568 936**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	801 753	100.0%	-	-	-	-	-	-	801 753	42.6%
Bulk Water	261 168	100.0%	-	-	-	-	-	-	261 168	13.9%
PAYE deductions	14 553	100.0%	-	-	-	-	-	-	14 553	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 118	100.0%	-	-	-	-	-	-	2 118	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	381 665	74.6%	19 831	3.9%	6 100	1.2%	103 947	20.3%	511 543	27.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	268 771	91.8%	11 112	3.8%	2 054	.7%	10 807	3.7%	292 744	15.5%
Total	**1 730 028**	**91.8%**	**30 943**	**1.6%**	**8 154**	**.4%**	**114 754**	**6.1%**	**1 883 879**	**100.0%**

Contact Details

Municipal Manager	Mr Trevor Fowler	011 407 7309
Financial Manager	Mr Reggie Bogo	011 358 3618

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**22 171 995**	**5 657 405**	**25.5%**	**5 387 839**	**24.3%**	**11 045 244**	**49.8%**	**5 119 513**	**49.7%**	**5.2%**
Property rates	4 464 238	1 046 992	23.5%	1 051 361	23.6%	2 098 353	47.0%	995 023	53.6%	5.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 012 286	2 321 434	25.8%	2 008 622	22.3%	4 330 056	48.0%	2 029 030	46.3%	(1.0%)
Service charges - water revenue	2 739 884	643 458	23.5%	709 439	25.9%	1 352 897	49.4%	628 032	49.9%	13.0%
Service charges - sanitation revenue	660 035	156 889	23.8%	159 225	24.1%	316 114	47.9%	151 361	48.8%	5.2%
Service charges - refuse revenue	779 340	213 411	27.4%	171 879	22.1%	385 289	49.4%	158 533	50.0%	8.4%
Service charges - other	-	-	-	-	-	-	-	9 090	41.9%	(100.0%)
Rental of facilities and equipment	131 357	25 799	19.6%	20 429	15.6%	46 228	35.2%	29 813	40.2%	(31.5%)
Interest earned - external investments	38 337	8 255	21.5%	12 774	33.3%	21 029	54.9%	12 503	38.7%	2.2%
Interest earned - outstanding debtors	240 532	74 085	30.8%	79 179	32.9%	153 264	63.7%	69 274	37.3%	14.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	79 185	1 420	1.8%	924	1.2%	2 344	3.0%	956	56.5%	(3.3%)
Licences and permits	52 984	10 516	19.8%	14 467	27.3%	24 983	47.2%	14 047	55.0%	3.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	2 927 897	973 619	33.3%	946 843	32.3%	1 920 462	65.6%	793 783	65.6%	19.3%
Other own revenue	1 045 920	181 527	17.4%	212 697	20.3%	394 224	37.7%	225 837	34.6%	(5.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	2 229	-	(100.0%)
Operating Expenditure	**22 171 995**	**4 546 571**	**20.5%**	**5 980 344**	**27.0%**	**10 526 915**	**47.5%**	**5 816 317**	**48.4%**	**2.8%**
Employee related costs	6 138 038	1 391 141	22.7%	1 662 811	27.1%	3 053 951	49.8%	1 446 412	47.7%	15.0%
Remuneration of councillors	103 223	24 463	23.7%	24 137	23.4%	48 600	47.1%	21 714	43.1%	11.2%
Debt impairment	947 408	135 650	14.3%	97 565	10.3%	233 215	24.6%	110 681	27.2%	(11.9%)
Depreciation and asset impairment	954 409	224 197	23.5%	224 982	23.6%	449 179	47.1%	241 135	50.3%	(6.7%)
Finance charges	859 248	90 685	10.6%	321 351	37.4%	412 036	48.0%	265 522	34.5%	21.0%
Bulk purchases	7 555 858	1 845 092	24.4%	2 160 725	28.6%	4 005 817	53.0%	2 507 829	60.2%	(13.8%)
Other Materials	584 704	68 422	11.7%	66 778	11.4%	135 200	23.1%	121 761	40.1%	(45.2%)
Contracted services	1 427 076	286 981	20.1%	404 996	28.4%	691 977	48.5%	867 877	39.0%	(53.3%)
Transfers and grants	242 918	15 028	6.2%	81 364	33.5%	96 392	39.7%	4 980	30.0%	1 533.8%
Other expenditure	3 359 113	464 223	13.8%	903 732	26.9%	1 367 955	40.7%	228 400	37.8%	295.7%
Loss on disposal of PPE	-	688	-	31 905	-	32 593	-	5	-	662 238.2%
Surplus/(Deficit)	**(0)**	**1 110 834**		**(592 505)**		**518 329**		**(696 804)**		
Transfers recognised - capital	2 097 039	289 682	13.8%	647 391	30.9%	937 073	44.7%	378 391	31.6%	71.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 097 039**	**1 400 516**		**54 886**		**1 455 402**		**(318 414)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 097 039**	**1 400 516**		**54 886**		**1 455 402**		**(318 414)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 097 039**	**1 400 516**		**54 886**		**1 455 402**		**(318 414)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 097 039**	**1 400 516**		**54 886**		**1 455 402**		**(318 414)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**4 345 256**	**513 242**	**11.8%**	**1 179 565**	**27.1%**	**1 692 808**	**39.0%**	**743 736**	**28.6%**	**58.6%**
National Government	2 025 510	310 073	15.3%	623 732	30.8%	933 804	46.1%	337 621	32.9%	84.7%
Provincial Government	71 529	2 422	3.4%	906	1.3%	3 329	4.7%	33 419	37.6%	(97.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**2 097 039**	**312 495**	**14.9%**	**624 638**	**29.8%**	**937 133**	**44.7%**	**371 040**	**33.1%**	**68.3%**
Borrowing	1 600 000	148 756	9.3%	413 200	25.8%	561 956	35.1%	224 534	24.3%	84.0%
Internally generated funds	552 317	40 167	7.3%	119 712	21.7%	159 879	28.9%	137 366	27.0%	(12.9%)
Public contributions and donations	95 900	11 825	12.3%	22 015	23.0%	33 840	35.3%	10 796	22.5%	103.9%
Capital Expenditure Standard Classification	**4 345 256**	**513 242**	**11.8%**	**1 179 565**	**27.1%**	**1 692 808**	**39.0%**	**743 736**	**28.6%**	**58.6%**
Governance and Administration	**416 950**	**7 368**	**1.8%**	**83 876**	**20.1%**	**91 244**	**21.9%**	**48 766**	**25.5%**	**72.0%**
Executive & Council	123 950	2 258	1.8%	35 678	28.8%	37 935	30.6%	21 927	27.8%	62.7%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	293 000	5 111	1.7%	48 198	16.4%	53 309	18.2%	26 839	24.2%	79.6%
Community and Public Safety	**953 853**	**108 472**	**11.4%**	**247 109**	**25.9%**	**355 581**	**37.3%**	**225 291**	**32.7%**	**9.7%**
Community & Social Services	44 900	20	-	4 421	9.8%	4 441	9.9%	14 141	30.9%	(68.7%)
Sport And Recreation	222 350	40 162	18.1%	70 392	31.7%	110 554	49.7%	36 117	32.1%	94.9%
Public Safety	74 800	1 720	2.3%	4 459	6.0%	6 179	8.3%	11 563	18.2%	(61.4%)
Housing	570 303	64 276	11.3%	160 867	28.2%	225 143	39.5%	160 670	37.4%	.1%
Health	41 500	2 293	5.5%	6 970	16.8%	9 263	22.3%	2 800	5.8%	148.9%
Economic and Environmental Services	**1 525 400**	**229 762**	**15.1%**	**448 843**	**29.4%**	**678 605**	**44.5%**	**210 022**	**25.2%**	**113.7%**
Planning and Development	2 700	86	3.2%	337	12.5%	422	15.6%	848	5.3%	(60.3%)
Road Transport	1 513 100	229 729	15.2%	448 507	29.6%	678 236	44.8%	205 581	25.4%	118.2%
Environmental Protection	9 600	(53)	(.6%)	-	-	(53)	(.6%)	3 593	41.3%	(100.0%)
Trading Services	**1 412 153**	**162 569**	**11.5%**	**383 907**	**27.2%**	**546 477**	**38.7%**	**255 596**	**29.5%**	**50.2%**
Electricity	440 157	51 067	11.6%	94 491	21.5%	145 558	33.1%	98 697	35.4%	(4.3%)
Water	209 200	30 485	14.6%	64 977	31.1%	95 462	45.6%	29 809	23.2%	118.0%
Waste Water Management	745 296	81 017	10.9%	223 569	30.0%	304 586	40.9%	125 345	27.1%	78.4%
Waste Management	17 500	-	-	870	5.0%	870	5.0%	1 744	19.7%	(50.1%)
Other	**36 900**	**5 071**	**13.7%**	**15 830**	**42.9%**	**20 901**	**56.6%**	**4 060**	**19.2%**	**289.9%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**23 233 782**	**5 981 054**	**25.7%**	**6 035 230**	**26.0%**	**12 016 284**	**51.7%**	**5 495 674**	**51.1%**	**9.8%**
Ratepayers and other	**18 036 837**	**4 601 445**	**25.5%**	**4 349 043**	**24.1%**	**8 950 488**	**49.6%**	**4 241 723**	**51.0%**	**2.5%**
Government - operating	2 927 897	973 619	33.3%	946 843	32.3%	1 920 462	65.6%	793 783	65.6%	19.3%
Government - capital	2 097 039	323 650	15.4%	647 391	30.9%	971 041	46.3%	378 391	31.6%	71.1%
Interest	172 008	82 340	47.9%	91 953	53.5%	174 293	101.3%	81 777	63.7%	12.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(19 968 457)**	**(7 359 294)**	**36.9%**	**(4 666 086)**	**23.4%**	**(12 025 381)**	**60.2%**	**(4 248 742)**	**59.6%**	**9.8%**
Suppliers and employees	(18 866 298)	(7 253 559)	38.4%	(4 263 372)	22.6%	(11 516 930)	61.0%	(3 978 239)	60.7%	7.2%
Finance charges	(859 242)	(90 707)	10.6%	(321 351)	37.4%	(412 058)	48.0%	(265 522)	35.4%	21.0%
Transfers and grants	(242 918)	(15 028)	6.2%	(81 364)	33.5%	(96 392)	39.7%	(4 980)	30.0%	1 533.8%
Net Cash from/(used) Operating Activities	**3 265 324**	**(1 378 240)**	**(42.2%)**	**1 369 144**	**41.9%**	**(9 096)**	**(.3%)**	**1 246 933**	**(5.8%)**	**9.8%**
Cash Flow from Investing Activities										
Receipts	**52 587**	**240 791**	**457.9%**	**329 478**	**626.5%**	**570 269**	**1 084.4%**	**30 326**	**293.6%**	**986.5%**
Proceeds on disposal of PPE	-	29 352	-	5 492	-	34 844	-	29 096	-	(81.1%)
Decrease in non-current debtors	146 664	(1 318 830)	(899.2%)	296 353	202.1%	(1 022 478)	(697.2%)	(39 545)	306.5%	(849.4%)
Decrease in other non-current receivables	-	1 526 665	-	6 512	-	1 533 177	-	(56 263)	-	(111.6%)
Decrease (increase) in non-current investments	(94 077)	3 604	(3.8%)	21 121	(22.5%)	24 725	(26.3%)	97 037	138.0%	(78.2%)
Payments	**(4 284 267)**	**(513 242)**	**12.0%**	**(1 179 565)**	**27.5%**	**(1 692 808)**	**39.5%**	**(743 736)**	**30.7%**	**58.6%**
Capital assets	(4 284 267)	(513 242)	12.0%	(1 179 565)	27.5%	(1 692 808)	39.5%	(743 736)	30.7%	58.6%
Net Cash from/(used) Investing Activities	**(4 231 679)**	**(272 451)**	**6.4%**	**(850 087)**	**20.1%**	**(1 122 539)**	**26.5%**	**(713 410)**	**10.6%**	**19.2%**
Cash Flow from Financing Activities										
Receipts	**1 644 626**	**641 113**	**39.0%**	**(370 664)**	**(22.5%)**	**270 449**	**16.4%**	**(309 795)**	**14.0%**	**19.6%**
Short term loans	-	-	-	275 000	-	275 000	-	-	-	(100.0%)
Borrowing long term/refinancing	1 600 000	635 083	39.7%	(635 083)	(39.7%)	-	-	(310 000)	14.1%	104.9%
Increase (decrease) in consumer deposits	44 626	6 030	13.5%	(10 581)	(23.7%)	(4 551)	(10.2%)	205	(9.1%)	(5 264.3%)
Payments	**(664 074)**	**(109 487)**	**16.5%**	**(219 471)**	**33.0%**	**(328 958)**	**49.5%**	**(157 108)**	**83.6%**	**39.7%**
Repayment of borrowing	(664 074)	(109 487)	16.5%	(219 471)	33.0%	(328 958)	49.5%	(157 108)	83.6%	39.7%
Net Cash from/(used) Financing Activities	**980 552**	**531 626**	**54.2%**	**(590 135)**	**(60.2%)**	**(58 509)**	**(6.0%)**	**(466 903)**	**(1.3%)**	**26.4%**
Net Increase/(Decrease) in cash held	**14 197**	**(1 119 066)**	**(7 882.6%)**	**(71 078)**	**(500.7%)**	**(1 190 144)**	**(8 383.3%)**	**66 619**	**(168.3%)**	**(206.7%)**
Cash/cash equivalents at the year begin:	1 676 374	1 676 374	100.0%	557 309	33.2%	1 676 374	100.0%	238 467	72.5%	133.7%
Cash/cash equivalents at the year end:	**1 690 571**	**557 309**	**33.0%**	**486 230**	**28.8%**	**486 230**	**28.8%**	**305 086**	**19.5%**	**59.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	269 594	27.3%	39 382	4.0%	26 145	2.6%	652 796	66.1%	987 917	16.5%	10 522	1.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	464 110	40.3%	31 984	2.8%	26 033	2.3%	628 639	54.6%	1 150 765	19.2%	5 295	.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	362 990	21.0%	59 386	3.4%	54 185	3.1%	1 253 220	72.4%	1 729 781	28.9%	3 772	.2%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	51 592	25.5%	7 266	3.6%	5 308	2.6%	138 376	68.3%	202 542	3.4%	2 641	1.3%	-	-
Receivables from Exchange Transactions - Waste Management	65 647	21.5%	10 763	3.5%	6 678	2.2%	222 273	72.8%	305 361	5.1%	3 754	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8 519	5.1%	1 876	1.1%	1 280	.8%	156 356	93.1%	168 030	2.8%	3	-	-	-
Interest on Arrear Debtor Accounts	62 857	8.4%	23 430	3.1%	22 273	3.0%	638 131	85.5%	746 692	12.5%	4 948	.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(38 837)	(5.6%)	(10 737)	(1.5%)	1 531	.2%	747 100	106.9%	699 057	11.7%	10 228	1.5%	-	-
Total By Income Source	**1 246 472**	**20.8%**	**163 351**	**2.7%**	**143 432**	**2.4%**	**4 436 890**	**74.1%**	**5 990 144**	**100.0%**	**41 162**	**.7%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	474 286	29.7%	56 617	3.5%	41 501	2.6%	1 024 543	64.2%	1 596 947	26.7%	2 468	.2%	-	-
Households	644 933	18.3%	104 881	3.0%	86 812	2.5%	2 679 664	76.2%	3 516 291	58.7%	14 669	.4%	-	-
Other	127 252	14.5%	1 853	.2%	15 119	1.7%	732 683	83.6%	876 907	14.6%	24 025	2.7%	-	-
Total By Customer Group	**1 246 472**	**20.8%**	**163 351**	**2.7%**	**143 432**	**2.4%**	**4 436 890**	**74.1%**	**5 990 144**	**100.0%**	**41 162**	**.7%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	461 027	100.0%	-	-	-	-	-	-	461 027	16.7%
Bulk Water	130 608	100.0%	-	-	-	-	-	-	130 608	4.7%
PAYE deductions	63 939	100.0%	-	-	-	-	-	-	63 939	2.3%
VAT (output less input)	(14 331)	100.0%	-	-	-	-	-	-	(14 331)	(.5%)
Pensions / Retirement	81 567	100.0%	-	-	-	-	-	-	81 567	3.0%
Loan repayments	152 465	100.0%	-	-	-	-	-	-	152 465	5.5%
Trade Creditors	335 766	100.0%	-	-	-	-	-	-	335 766	12.2%
Auditor-General	4 253	100.0%	-	-	-	-	-	-	4 253	.2%
Other	1 542 128	100.0%	-	-	-	-	-	-	1 542 128	55.9%
Total	**2 757 423**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 757 423**	**100.0%**

Contact Details

Municipal Manager	Mr Jason Ngobeni	012 358 4904/4901
Financial Manager	Mr Andile Dyakala	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**4 341 394**	**1 279 742**	**29.5%**	**1 081 023**	**24.9%**	**2 360 765**	**54.4%**	**996 179**	**59.3%**	**8.5%**
Property rates	469 468	116 159	24.7%	117 927	25.1%	234 087	49.9%	103 356	52.0%	14.1%
Property rates - penalties and collection charges	0	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 874 199	548 952	29.3%	385 732	20.6%	934 684	49.9%	416 684	55.4%	(7.4%)
Service charges - water revenue	756 385	245 008	32.4%	223 909	29.6%	468 917	62.0%	162 705	46.5%	37.6%
Service charges - sanitation revenue	222 375	63 158	28.4%	68 717	30.9%	131 874	59.3%	46 513	29.4%	47.7%
Service charges - refuse revenue	155 386	41 392	26.6%	42 398	27.3%	83 791	53.9%	34 384	47.2%	23.3%
Service charges - other	54 427	909	1.7%	1 091	2.0%	2 000	3.7%	1 355	7.6%	(19.5%)
Rental of facilities and equipment	13 915	2 911	20.9%	2 901	20.9%	5 812	41.8%	2 711	43.0%	7.0%
Interest earned - external investments	8 569	1 493	17.4%	1 435	16.8%	2 928	34.2%	1 436	36.5%	(.1%)
Interest earned - outstanding debtors	25 708	6 849	26.6%	7 345	28.6%	14 194	55.2%	5 725	49.2%	28.3%
Dividends received	-	-	-	3	-	3	-	-	-	(100.0%)
Fines	35 008	6 340	18.1%	5 132	14.7%	11 472	32.8%	7 459	53.5%	(31.2%)
Licences and permits	12	1	9.6%	1	7.5%	2	17.1%	4	61.9%	(78.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	685 819	248 121	36.2%	219 021	31.9%	467 142	68.1%	210 718	-	3.9%
Other own revenue	38 799	(1 616)	(4.2%)	4 878	12.6%	3 262	8.4%	3 126	3.6%	56.1%
Gains on disposal of PPE	1 324	65	4.9%	533	40.2%	597	45.1%	1	8.4%	59 094.4%
Operating Expenditure	**4 196 423**	**860 475**	**20.5%**	**825 483**	**19.7%**	**1 685 958**	**40.2%**	**748 343**	**33.7%**	**10.3%**
Employee related costs	827 886	209 375	25.3%	205 755	24.9%	415 130	50.1%	185 184	44.2%	11.1%
Remuneration of councillors	41 852	6 701	16.0%	6 665	15.9%	13 367	31.9%	6 285	31.9%	6.0%
Debt impairment	461 198	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	206 188	-	-	21 445	10.4%	21 445	10.4%	-	-	(100.0%)
Finance charges	11 343	-	-	-	-	-	-	-	-	-
Bulk purchases	1 884 859	465 037	24.7%	397 824	21.1%	862 861	45.8%	391 730	46.9%	1.6%
Other Materials	3 285	7 111	216.5%	10 549	321.1%	17 660	537.6%	8 201	392.6%	28.6%
Contracted services	100 949	22 304	22.1%	6 041	6.0%	28 345	28.1%	25 802	45.5%	(76.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	658 864	149 947	22.8%	177 204	26.9%	327 151	49.7%	131 141	37.5%	35.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**144 971**	**419 267**		**255 539**		**674 807**		**247 836**		
Transfers recognised - capital	181 133	21 821	12.0%	82 373	45.5%	104 194	57.5%	251	.3%	32 663.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**326 104**	**441 089**		**337 912**		**779 001**		**248 088**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**326 104**	**441 089**		**337 912**		**779 001**		**248 088**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**326 104**	**441 089**		**337 912**		**779 001**		**248 088**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**326 104**	**441 089**		**337 912**		**779 001**		**248 088**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**326 104**	**46 945**	**14.4%**	**44 175**	**13.5%**	**91 120**	**27.9%**	**10 040**	**4.2%**	**340.0%**
National Government	159 433	39 736	24.9%	36 960	23.2%	76 696	48.1%	5 386	3.7%	586.3%
Provincial Government	21 700	335	1.5%	3 574	16.5%	3 909	18.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**181 133**	**40 071**	**22.1%**	**40 534**	**22.4%**	**80 605**	**44.5%**	**5 386**	**3.4%**	**652.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	144 971	6 875	4.7%	3 641	2.5%	10 515	7.3%	4 654	94.8%	(21.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**326 104**	**46 945**	**14.4%**	**44 175**	**13.5%**	**91 120**	**27.9%**	**10 040**	**4.2%**	**340.0%**
Governance and Administration	**-**	**158**	**-**	**189**	**-**	**347**	**-**	**274**	**13.3%**	**(30.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	158	-	189	-	347	-	274	13.3%	(30.9%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**50 317**	**-**	**-**	**-**	**-**	**-**	**-**	**3 159**	**6.2%**	**(100.0%)**
Community & Social Services	14 950	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 300	-	-	-	-	-	-	1 309	8.5%	(100.0%)
Public Safety	6 667	-	-	-	-	-	-	1 850	7.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	21 400	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 096**	**46 788**	**93.4%**	**44 969**	**89.8%**	**91 757**	**183.2%**	**1 413**	**3.9%**	**3 082.2%**
Planning and Development	6 700	46 788	698.3%	44 969	671.2%	91 757	1 369.5%	1 413	33.4%	3 082.2%
Road Transport	43 396	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**225 690**	**-**	**-**	**(984)**	**(.4%)**	**(984)**	**(.4%)**	**5 194**	**3.5%**	**(118.9%)**
Electricity	99 305	-	-	(984)	(1.0%)	(984)	(1.0%)	4 109	6.1%	(123.9%)
Water	29 602	-	-	-	-	-	-	1 085	5.8%	(100.0%)
Waste Water Management	89 621	-	-	-	-	-	-	-	-	-
Waste Management	7 163	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**4 030 710**	**1 156 109**	**28.7%**	**1 107 957**	**27.5%**	**2 264 065**	**56.2%**	**994 676**	**56.3%**	**11.4%**
Ratepayers and other	**3 128 881**	**829 998**	**26.5%**	**850 780**	**27.2%**	**1 680 778**	**53.7%**	**722 058**	**55.1%**	**17.8%**
Government - operating	685 819	241 764	35.3%	198 997	29.0%	440 761	64.3%	198 819	66.3%	.1%
Government - capital	181 733	84 347	46.4%	58 180	32.0%	142 527	78.4%	73 799	48.6%	(21.2%)
Interest	34 277	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(3 529 037)**	**(1 248 002)**	**35.4%**	**(1 025 477)**	**29.1%**	**(2 273 479)**	**64.4%**	**(862 418)**	**68.1%**	**18.9%**
Suppliers and employees	(3 517 695)	(1 248 002)	35.5%	(1 025 477)	29.2%	(2 273 479)	64.6%	(862 418)	66.9%	18.9%
Finance charges	(11 343)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**501 673**	**(91 894)**	**(18.3%)**	**82 480**	**16.4%**	**(9 414)**	**(1.9%)**	**132 257**	**(10.3%)**	**(37.6%)**
Cash Flow from Investing Activities										
Receipts	**1 324**	**58 590**	**4 425.8%**	**55 498**	**4 192.2%**	**114 088**	**8 618.0%**	**49 485**	**-**	**12.2%**
Proceeds on disposal of PPE	1 324	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	58 590	-	-	-	58 590	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	55 498	-	55 498	-	49 485	-	12.2%
Payments	**(326 104)**	**(93 684)**	**28.7%**	**(53 260)**	**16.3%**	**(146 944)**	**45.1%**	**(77 042)**	**33.9%**	**(30.9%)**
Capital assets	(326 104)	(93 684)	28.7%	(53 260)	16.3%	(146 944)	45.1%	(77 042)	33.9%	(30.9%)
Net Cash from/(used) Investing Activities	**(324 780)**	**(35 094)**	**10.8%**	**2 239**	**(.7%)**	**(32 855)**	**10.1%**	**(27 557)**	**(13.0%)**	**(108.1%)**
Cash Flow from Financing Activities										
Receipts	**150 000**	**90 000**	**60.0%**	**28 900**	**19.3%**	**118 900**	**79.3%**	**84 000**	**-**	**(65.6%)**
Short term loans	150 000	90 000	60.0%	28 900	19.3%	118 900	79.3%	84 000	-	(65.6%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(150 000)**	**(16 302)**	**10.9%**	**(67 665)**	**45.1%**	**(83 967)**	**56.0%**	**(173 183)**	**-**	**(60.9%)**
Repayment of borrowing	(150 000)	(16 302)	10.9%	(67 665)	45.1%	(83 967)	56.0%	(173 183)	-	(60.9%)
Net Cash from/(used) Financing Activities	**-**	**73 698**	**-**	**(38 765)**	**-**	**34 933**	**-**	**(89 183)**	**-**	**(56.5%)**
Net Increase/(Decrease) in cash held	**176 893**	**(53 290)**	**(30.1%)**	**45 954**	**26.0%**	**(7 336)**	**(4.1%)**	**15 518**	**(11.8%)**	**196.1%**
Cash/cash equivalents at the year begin:	-	11 600	-	(41 689)	-	11 600	-	(23 247)	7.6%	79.3%
Cash/cash equivalents at the year end:	**176 893**	**(41 689)**	**(23.6%)**	**4 264**	**2.4%**	**4 264**	**2.4%**	**(7 729)**	**(2.1%)**	**(155.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	67 625	5.2%	66 398	5.1%	56 735	4.4%	1 107 019	85.3%	1 297 778	36.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	54 532	16.7%	28 821	8.8%	17 419	5.3%	224 953	69.1%	325 726	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 244	8.3%	15 803	3.7%	12 723	3.0%	359 164	84.9%	422 934	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	22 313	4.7%	15 015	3.1%	13 003	2.7%	427 346	89.5%	477 677	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 446	3.6%	8 804	3.0%	8 227	2.8%	262 692	90.5%	290 169	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 552	3.6%	20 952	2.9%	17 346	2.4%	666 186	91.1%	731 037	20.6%	-	-	-	-
Total By Income Source	**216 712**	**6.1%**	**155 794**	**4.4%**	**125 454**	**3.5%**	**3 047 360**	**86.0%**	**3 545 320**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15 292	6.7%	15 577	6.8%	13 216	5.8%	184 312	80.7%	228 396	6.4%	-	-	-	-
Commercial	63 105	26.3%	24 967	10.4%	13 824	5.8%	137 670	57.5%	239 566	6.8%	-	-	-	-
Households	136 981	4.6%	114 407	3.8%	97 456	3.2%	2 654 626	88.4%	3 003 470	84.7%	-	-	-	-
Other	1 335	1.8%	843	1.1%	957	1.3%	70 753	95.8%	73 888	2.1%	-	-	-	-
Total By Customer Group	**216 712**	**6.1%**	**155 794**	**4.4%**	**125 454**	**3.5%**	**3 047 360**	**86.0%**	**3 545 320**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	73 246	100.0%	-	-	-	-	-	-	73 246	51.3%
Bulk Water	41 517	100.0%	-	-	-	-	-	-	41 517	29.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 553	94.8%	944	3.4%	117	.4%	385	1.4%	27 998	19.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**141 316**	**99.0%**	**944**	**.7%**	**117**	**.1%**	**385**	**.3%**	**142 762**	**100.0%**

Contact Details

Municipal Manager	Mr S S Shabalala	016 950 5102
Financial Manager	Mr Pontsho Matlala (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**659 674**	**179 898**	**27.3%**	**156 779**	**23.8%**	**336 677**	**51.0%**	**156 638**	**54.1%**	**.1%**
Property rates	118 112	25 473	21.6%	27 538	23.3%	53 011	44.9%	37 956	70.4%	(27.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	245 366	64 112	26.1%	56 298	22.9%	120 410	49.1%	40 967	47.7%	37.4%
Service charges - water revenue	126 039	33 792	26.8%	33 461	26.5%	67 253	53.4%	28 526	52.2%	17.3%
Service charges - sanitation revenue	26 309	6 856	26.1%	6 890	26.2%	13 746	52.2%	5 482	50.6%	25.7%
Service charges - refuse revenue	26 680	6 450	24.2%	6 650	24.9%	13 101	49.1%	5 648	50.5%	17.7%
Service charges - other	-	-	-	-	-	-	-	39	-	(100.0%)
Rental of facilities and equipment	1 020	357	35.0%	257	25.2%	614	60.2%	85	27.9%	204.2%
Interest earned - external investments	1 800	6 075	337.5%	(4 746)	(263.7%)	1 328	73.8%	339	49.8%	(1 498.6%)
Interest earned - outstanding debtors	7 200	169	2.3%	1 724	24.0%	1 893	26.3%	1 672	55.3%	3.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 000	3 693	41.0%	3 497	38.9%	7 190	79.9%	1 828	18.5%	91.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	72 133	28 175	39.1%	21 284	29.5%	49 458	68.6%	19 062	62.4%	11.7%
Other own revenue	26 017	4 746	18.2%	3 925	15.1%	8 671	33.3%	15 035	50.3%	(73.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**743 564**	**174 099**	**23.4%**	**175 396**	**23.6%**	**349 495**	**47.0%**	**124 986**	**32.7%**	**40.3%**
Employee related costs	165 305	39 266	23.8%	38 036	23.0%	77 302	46.8%	34 674	43.5%	9.7%
Remuneration of councillors	9 708	1 974	20.3%	2 005	20.6%	3 979	41.0%	2 049	46.6%	(2.1%)
Debt impairment	27 060	6 765	25.0%	6 765	25.0%	13 530	50.0%	-	-	(100.0%)
Depreciation and asset impairment	117 353	29 338	25.0%	29 338	25.0%	58 677	50.0%	-	-	(100.0%)
Finance charges	22 116	220	1.0%	8 244	37.3%	8 464	38.3%	9 601	61.9%	(14.1%)
Bulk purchases	249 800	72 248	28.9%	60 483	24.2%	132 732	53.1%	53 092	42.9%	13.9%
Other Materials	-	2 780	-	5 073	-	7 853	-	-	-	(100.0%)
Contracted services	60 120	9 231	15.4%	12 721	21.2%	21 952	36.5%	12 400	33.6%	2.6%
Transfers and grants	-	6	-	3	-	8	-	-	-	(100.0%)
Other expenditure	92 102	12 272	13.3%	12 728	13.8%	24 999	27.1%	13 161	23.6%	(3.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	9	-	(100.0%)
Surplus/(Deficit)	**(83 890)**	**5 799**		**(18 617)**		**(12 818)**		**31 652**		
Transfers recognised - capital	84 316	5 836	6.9%	15 203	18.0%	21 040	25.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**426**	**11 636**		**(3 414)**		**8 221**		**31 652**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**426**	**11 636**		**(3 414)**		**8 221**		**31 652**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**426**	**11 636**		**(3 414)**		**8 221**		**31 652**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**426**	**11 636**		**(3 414)**		**8 221**		**31 652**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**152 468**	**9 179**	**6.0%**	**11 837**	**7.8%**	**21 015**	**13.8%**	**9 691**	**5.7%**	**22.1%**
National Government	84 317	7 109	8.4%	6 448	7.6%	13 557	16.1%	7 945	18.7%	(18.8%)
Provincial Government	-	-	-	181	-	181	-	139	23.1%	30.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**84 317**	**7 109**	**8.4%**	**6 629**	**7.9%**	**13 738**	**16.3%**	**8 083**	**18.7%**	**(18.0%)**
Borrowing	45 440	1 964	4.3%	4 215	9.3%	6 179	13.6%	258	.6%	1 531.0%
Internally generated funds	12 711	106	.8%	992	7.8%	1 098	8.6%	1 349	11.3%	(26.5%)
Public contributions and donations	10 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**152 468**	**9 179**	**6.0%**	**11 837**	**7.8%**	**21 015**	**13.8%**	**9 691**	**5.7%**	**22.1%**
Governance and Administration	**1 425**	**19**	**1.4%**	**2 501**	**175.6%**	**2 521**	**176.9%**	**446**	**24.8%**	**460.5%**
Executive & Council	826	-	-	280	33.9%	280	33.9%	-	-	(100.0%)
Budget & Treasury Office	119	11	9.4%	56	46.9%	67	56.3%	-	-	(100.0%)
Corporate Services	480	8	1.7%	2 166	451.2%	2 174	452.9%	446	38.8%	385.3%
Community and Public Safety	**12 746**	**421**	**3.3%**	**1 321**	**10.4%**	**1 742**	**13.7%**	**593**	**4.4%**	**122.8%**
Community & Social Services	6 600	421	6.4%	1 089	16.5%	1 510	22.9%	379	5.7%	187.7%
Sport And Recreation	4 159	-	-	59	1.4%	59	1.4%	34	2.9%	73.6%
Public Safety	1 987	-	-	173	8.7%	173	8.7%	181	3.7%	(4.1%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 563**	**1 895**	**5.3%**	**1 278**	**3.6%**	**3 173**	**8.9%**	**258**	**1.1%**	**394.4%**
Planning and Development	38	-	-	36	96.6%	36	96.6%	-	-	(100.0%)
Road Transport	35 526	1 895	5.3%	1 242	3.5%	3 137	8.8%	258	1.1%	380.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**102 734**	**6 843**	**6.7%**	**6 737**	**6.6%**	**13 580**	**13.2%**	**8 393**	**7.2%**	**(19.7%)**
Electricity	29 084	3 593	12.4%	3 869	13.3%	7 462	25.7%	271	.6%	1 327.0%
Water	7 800	204	2.6%	256	3.3%	460	5.9%	387	3.7%	(33.6%)
Waste Water Management	64 040	3 047	4.8%	2 544	4.0%	5 590	8.7%	7 705	13.0%	(67.0%)
Waste Management	1 810	-	-	68	3.7%	68	3.7%	31	.4%	120.8%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**715 625**	**191 864**	**26.8%**	**185 163**	**25.9%**	**377 027**	**52.7%**	**173 832**	**51.5%**	**6.5%**
Ratepayers and other	**550 177**	**156 609**	**28.5%**	**150 578**	**27.4%**	**307 187**	**55.8%**	**143 821**	**50.5%**	**4.7%**
Government - operating	72 132	28 119	39.0%	29 107	40.4%	57 226	79.3%	18 820	68.3%	54.7%
Government - capital	84 316	5 892	7.0%	3 000	3.6%	8 892	10.5%	9 180	39.7%	(67.3%)
Interest	9 000	1 244	13.8%	2 478	27.5%	3 722	41.4%	2 011	54.9%	23.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(588 822)**	**(166 779)**	**28.3%**	**(155 795)**	**26.5%**	**(322 574)**	**54.8%**	**(146 120)**	**50.2%**	**6.6%**
Suppliers and employees	(566 706)	(166 554)	29.4%	(147 547)	26.0%	(314 101)	55.4%	(139 907)	50.5%	5.5%
Finance charges	(22 116)	(220)	1.0%	(8 244)	37.3%	(8 464)	38.3%	(6 214)	39.8%	32.7%
Transfers and grants	-	(6)	-	(4)	-	(10)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**126 803**	**25 084**	**19.8%**	**29 368**	**23.2%**	**54 452**	**42.9%**	**27 712**	**64.1%**	**6.0%**
Cash Flow from Investing Activities										
Receipts	**(6 149)**	**(26 300)**	**427.7%**	**(37 000)**	**601.7%**	**(63 300)**	**1 029.4%**	**500**	**-**	**(7 500.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(6 149)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(26 300)	-	(37 000)	-	(63 300)	-	500	-	(7 500.0%)
Payments	**(155 267)**	**(9 179)**	**5.9%**	**(11 874)**	**7.6%**	**(21 053)**	**13.6%**	**(9 691)**	**8.6%**	**22.5%**
Capital assets	(155 267)	(9 179)	5.9%	(11 874)	7.6%	(21 053)	13.6%	(9 691)	8.6%	22.5%
Net Cash from/(used) Investing Activities	**(161 416)**	**(35 479)**	**22.0%**	**(48 874)**	**30.3%**	**(84 353)**	**52.3%**	**(9 191)**	**25.4%**	**431.8%**
Cash Flow from Financing Activities										
Receipts	**1 157**	**91**	**7.9%**	**34 139**	**2 950.6%**	**34 230**	**2 958.5%**	**108**	**.2%**	**31 618.1%**
Short term loans	631	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	34 000	-	34 000	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	526	91	17.4%	139	26.4%	230	43.8%	108	-	29.0%
Payments	**35 701**	**-**	**-**	**-**	**-**	**-**	**-**	**(3 678)**	**47.4%**	**(100.0%)**
Repayment of borrowing	35 701	-	-	-	-	-	-	(3 678)	47.4%	(100.0%)
Net Cash from/(used) Financing Activities	**36 858**	**91**	**.2%**	**34 139**	**92.6%**	**34 230**	**92.9%**	**(3 570)**	**(7.3%)**	**(1 056.2%)**
Net Increase/(Decrease) in cash held	**2 245**	**(10 303)**	**(458.9%)**	**14 633**	**651.8%**	**4 329**	**192.9%**	**14 951**	**(39.8%)**	**(2.1%)**
Cash/cash equivalents at the year begin:	20 354	23 494	115.4%	13 191	64.8%	23 494	115.4%	(4 555)	23.9%	(389.6%)
Cash/cash equivalents at the year end:	**22 599**	**13 191**	**58.4%**	**27 824**	**123.1%**	**27 824**	**123.1%**	**10 396**	**184.6%**	**167.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 365	32.0%	3 266	6.8%	2 963	6.2%	26 395	55.0%	47 989	31.9%	-	-	15 525	32.0%
Trade and Other Receivables from Exchange Transactions - Electric	10 386	58.3%	553	3.1%	412	2.3%	6 471	36.3%	17 823	11.8%	-	-	3 954	22.0%
Receivables from Non-exchange Transactions - Property Rates	9 681	29.7%	1 422	4.4%	1 179	3.6%	20 271	62.3%	32 552	21.6%	-	-	10 102	31.0%
Receivables from Exchange Transactions - Waste Water Manageme	3 020	18.5%	589	3.6%	516	3.2%	12 184	74.7%	16 308	10.8%	-	-	6 445	39.0%
Receivables from Exchange Transactions - Waste Management	2 942	23.5%	519	4.1%	479	3.8%	8 589	68.5%	12 529	8.3%	-	-	4 488	35.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 075	5.4%	472	2.4%	439	2.2%	17 778	90.0%	19 763	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15 097)	(423.6%)	464	13.0%	371	10.4%	17 827	500.2%	3 564	2.4%	-	-	22 694	636.0%
Total By Income Source	**27 372**	**18.2%**	**7 285**	**4.8%**	**6 358**	**4.2%**	**109 514**	**72.8%**	**150 529**	**100.0%**	**-**	**-**	**63 209**	**42.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1 058	16.6%	313	4.9%	302	4.7%	4 706	73.8%	6 379	4.2%	-	-	2 335	36.0%
Commercial	15 368	53.8%	1 106	3.9%	1 126	3.9%	10 961	38.4%	28 562	19.0%	-	-	11 744	41.0%
Households	10 946	9.5%	5 866	5.1%	4 930	4.3%	93 847	81.2%	115 589	76.8%	-	-	49 129	42.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27 372**	**18.2%**	**7 285**	**4.8%**	**6 358**	**4.2%**	**109 514**	**72.8%**	**150 529**	**100.0%**	**-**	**-**	**63 209**	**42.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 395	100.0%	-	-	-	-	-	-	1 395	91.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	69	100.0%	-	-	-	-	-	-	69	4.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	64	100.0%	-	-	-	-	-	-	64	4.2%
Total	**1 527**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 527**	**100.0%**

Contact Details

Municipal Manager	Mr A S Albert de Klerk	016 360 7412
Financial Manager	Mrs Annette van Schalkwyk	016 360 7405

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**507 321**	**119 749**	**23.6%**	**108 342**	**21.4%**	**228 092**	**45.0%**	**107 041**	**43.0%**	**1.2%**
Property rates	64 801	15 532	24.0%	15 644	24.1%	31 176	48.1%	14 578	57.9%	7.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	228 730	53 408	23.3%	47 863	20.9%	101 271	44.3%	50 013	39.1%	(4.3%)
Service charges - water revenue	66 521	16 896	25.4%	17 855	26.8%	34 752	52.2%	12 653	46.6%	41.1%
Service charges - sanitation revenue	19 808	4 601	23.2%	4 849	24.5%	9 450	47.7%	4 410	49.9%	9.9%
Service charges - refuse revenue	23 123	5 985	25.9%	6 028	26.1%	12 014	52.0%	5 557	47.1%	8.5%
Service charges - other	295	907	307.8%	441	149.7%	1 349	457.4%	(617)	(60.0%)	(171.5%)
Rental of facilities and equipment	9 642	452	4.7%	461	4.8%	912	9.5%	433	33.3%	6.5%
Interest earned - external investments	1 569	16	1.0%	142	9.1%	158	10.1%	162	15.8%	(11.9%)
Interest earned - outstanding debtors	3 068	1 573	51.3%	1 853	60.4%	3 426	111.7%	1 102	31.8%	68.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	500	59	11.8%	49	9.7%	108	21.6%	38	2.0%	28.0%
Licences and permits	63	5	8.5%	14	22.7%	20	31.2%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 805	20 430	25.0%	12 935	15.8%	33 365	40.8%	18 698	46.3%	(30.8%)
Other own revenue	7 396	(116)	(1.6%)	207	2.8%	91	1.2%	15	16.7%	1 292.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**489 035**	**108 114**	**22.1%**	**91 842**	**18.8%**	**199 956**	**40.9%**	**86 079**	**41.3%**	**6.7%**
Employee related costs	114 179	24 264	21.3%	24 212	21.2%	48 476	42.5%	22 746	42.7%	6.4%
Remuneration of councillors	8 140	1 771	21.8%	1 853	22.8%	3 624	44.5%	1 902	49.8%	(2.5%)
Debt impairment	52 787	-	-	-	-	-	-	7 521	50.0%	(100.0%)
Depreciation and asset impairment	35 499	-	-	-	-	-	-	10 142	68.7%	(100.0%)
Finance charges	6 373	1 620	25.4%	1 984	31.1%	3 604	56.5%	1 239	36.4%	60.1%
Bulk purchases	187 445	66 545	35.5%	45 792	24.4%	112 337	59.9%	21 069	37.1%	117.3%
Other Materials	37 035	-	-	1 172	3.2%	1 172	3.2%	-	-	(100.0%)
Contracted services	684	110	16.1%	131	19.2%	241	35.3%	621	70.5%	(78.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	46 894	13 804	29.4%	16 697	35.6%	30 502	65.0%	20 839	38.3%	(19.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 286**	**11 635**		**16 500**		**28 136**		**20 962**		
Transfers recognised - capital	43 993	862	2.0%	902	2.1%	1 764	4.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**62 279**	**12 497**		**17 402**		**29 899**		**20 962**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**62 279**	**12 497**		**17 402**		**29 899**		**20 962**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**62 279**	**12 497**		**17 402**		**29 899**		**20 962**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**62 279**	**12 497**		**17 402**		**29 899**		**20 962**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**62 493**	**876**	**1.4%**	**4 167**	**6.7%**	**5 043**	**8.1%**	**2 766**	**6.3%**	**50.7%**
National Government	42 799	862	2.0%	3 577	8.4%	4 439	10.4%	1 969	10.4%	81.7%
Provincial Government	1 194	14	1.2%	27	2.2%	41	3.4%	215	21.5%	(87.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 993**	**876**	**2.0%**	**3 604**	**8.2%**	**4 480**	**10.2%**	**2 184**	**10.8%**	**65.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 500	-	-	563	3.0%	563	3.0%	582	3.0%	(3.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**62 493**	**876**	**1.4%**	**4 167**	**6.7%**	**5 043**	**8.1%**	**2 766**	**6.3%**	**50.7%**
Governance and Administration	**1 800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7.1%**	**-**
Executive & Council	1 800	-	-	-	-	-	-	-	12.3%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 874**	**14**	**.2%**	**27**	**.5%**	**41**	**.7%**	**461**	**9.9%**	**(94.2%)**
Community & Social Services	1 494	14	.9%	27	1.8%	41	2.7%	302	20.1%	(91.1%)
Sport And Recreation	-	-	-	-	-	-	-	147	15.5%	(100.0%)
Public Safety	-	-	-	-	-	-	-	12	.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	4 380	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 169**	**862**	**2.1%**	**4 140**	**10.1%**	**5 002**	**12.2%**	**2 305**	**7.4%**	**79.7%**
Planning and Development	-	-	-	563	-	563	-	70	3.5%	702.7%
Road Transport	41 169	862	2.1%	3 577	8.7%	4 439	10.8%	2 208	7.7%	62.0%
Environmental Protection	-	-	-	-	-	-	-	26	3.0%	(100.0%)
Trading Services	**13 650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2.6%**	**-**
Electricity	6 150	-	-	-	-	-	-	-	-	-
Water	3 500	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	22.3%	-
Waste Management	4 000	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**458 116**	**136 640**	**29.8%**	**125 340**	**27.4%**	**261 981**	**57.2%**	**124 848**	**49.3%**	**.4%**
Ratepayers and other	**338 295**	**90 868**	**26.9%**	**92 066**	**27.2%**	**182 934**	**54.1%**	**90 910**	**41.9%**	**1.3%**
Government - operating	81 805	36 281	44.4%	28 626	35.0%	64 907	79.3%	23 581	79.6%	21.4%
Government - capital	33 993	9 003	26.5%	4 400	12.9%	13 403	39.4%	10 100	92.7%	(56.4%)
Interest	4 024	489	12.1%	249	6.2%	737	18.3%	257	5.8%	(3.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(380 783)**	**(147 126)**	**38.6%**	**(105 917)**	**27.8%**	**(253 042)**	**66.5%**	**(104 401)**	**48.4%**	**1.5%**
Suppliers and employees	(374 409)	(147 126)	39.3%	(102 691)	27.4%	(249 817)	66.7%	(101 110)	48.4%	1.6%
Finance charges	(6 373)	-	-	(3 226)	50.6%	(3 226)	50.6%	(3 291)	51.4%	(2.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**77 334**	**(10 486)**	**(13.6%)**	**19 424**	**25.1%**	**8 938**	**11.6%**	**20 448**	**57.8%**	**(5.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**13**	**-**	**78**	**-**	**91**	**-**	**(13 000)**	**-**	**(100.6%)**
Proceeds on disposal of PPE	-	13	-	78	-	91	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(13 000)	-	(100.0%)
Payments	**(62 493)**	**(876)**	**1.4%**	**(4 140)**	**6.6%**	**(5 016)**	**8.0%**	**(4 744)**	**9.3%**	**(12.7%)**
Capital assets	(62 493)	(876)	1.4%	(4 140)	6.6%	(5 016)	8.0%	(4 744)	9.3%	(12.7%)
Net Cash from/(used) Investing Activities	**(62 493)**	**(863)**	**1.4%**	**(4 063)**	**6.5%**	**(4 926)**	**7.9%**	**(17 744)**	**40.1%**	**(77.1%)**
Cash Flow from Financing Activities										
Receipts	**-**	**74**	**-**	**179**	**-**	**253**	**-**	**(92)**	**-**	**(295.6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	74	-	179	-	253	-	(92)	-	(295.6%)
Payments	**(2 698)**	**-**	**-**	**(1 238)**	**45.9%**	**(1 238)**	**45.9%**	**(1 138)**	**-**	**8.8%**
Repayment of borrowing	(2 698)	-	-	(1 238)	45.9%	(1 238)	45.9%	(1 138)	-	8.8%
Net Cash from/(used) Financing Activities	**(2 698)**	**74**	**(2.7%)**	**(1 059)**	**39.3%**	**(985)**	**36.5%**	**(1 229)**	**-**	**(13.8%)**
Net Increase/(Decrease) in cash held	**12 142**	**(11 275)**	**(92.9%)**	**14 302**	**117.8%**	**3 027**	**24.9%**	**1 474**	**13.8%**	**870.1%**
Cash/cash equivalents at the year begin:	3 287	14 432	439.1%	3 157	96.0%	14 432	439.1%	2 414	-	30.8%
Cash/cash equivalents at the year end:	**15 429**	**3 157**	**20.5%**	**17 459**	**113.2%**	**17 459**	**113.2%**	**3 889**	**(19.8%)**	**349.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 185	6.8%	4 080	4.5%	3 456	3.8%	77 704	85.0%	91 425	29.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 758	18.0%	3 823	4.7%	3 242	3.9%	60 344	73.4%	82 166	26.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 269	12.5%	1 434	4.2%	985	2.9%	27 466	80.4%	34 154	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 683	6.0%	968	3.5%	863	3.1%	24 319	87.4%	27 834	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 193	4.5%	1 512	3.1%	1 342	2.8%	43 408	89.6%	48 455	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 369	4.7%	568	2.0%	544	1.9%	26 401	91.4%	28 881	9.2%	-	-	-	-
Total By Income Source	**30 457**	**9.7%**	**12 385**	**4.0%**	**10 432**	**3.3%**	**259 642**	**83.0%**	**312 916**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 107	24.7%	647	7.6%	400	4.7%	5 380	63.0%	8 533	2.7%	-	-	-	-
Commercial	10 976	87.9%	721	5.8%	338	2.7%	453	3.6%	12 488	4.0%	-	-	-	-
Households	9 534	22.4%	3 680	8.7%	2 180	5.1%	27 089	63.8%	42 483	13.6%	-	-	-	-
Other	7 840	3.1%	7 337	2.9%	7 514	3.0%	226 720	90.9%	249 411	79.7%	-	-	-	-
Total By Customer Group	**30 457**	**9.7%**	**12 385**	**4.0%**	**10 432**	**3.3%**	**259 642**	**83.0%**	**312 916**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11 002	100.0%	-	-	-	-	-	-	11 002	65.0%
Bulk Water	3 209	100.0%	-	-	-	-	-	-	3 209	18.9%
PAYE deductions	1 016	100.0%	-	-	-	-	-	-	1 016	6.0%
VAT (output less input)	283	100.0%	-	-	-	-	-	-	283	1.7%
Pensions / Retirement	1 407	100.0%	-	-	-	-	-	-	1 407	8.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19	100.0%	-	-	-	-	-	-	19	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**16 937**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**16 937**	**100.0%**

Contact Details

Municipal Manager	Mr A Makhanya	016 340 4305
Financial Manager	Mr S Marota	016 340 4310

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**350 567**	**112 634**	**32.1%**	**94 667**	**27.0%**	**207 301**	**59.1%**	**84 623**	**56.3%**	**11.9%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 104	2 245	24.7%	2 243	24.6%	4 487	49.3%	1 433	455.9%	56.5%
Interest earned - external investments	2 060	708	34.3%	364	17.7%	1 071	52.0%	418	38.9%	(12.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	65 855	9 857	15.0%	13 652	20.7%	23 509	35.7%	4 863	25.5%	180.7%
Agency services	7 307	1 672	22.9%	1 604	22.0%	3 276	44.8%	1 855	49.6%	(13.5%)
Transfers recognised - operational	260 552	97 177	37.3%	75 870	29.1%	173 047	66.4%	75 555	63.7%	.4%
Other own revenue	5 590	934	16.7%	922	16.5%	1 856	33.2%	587	49.2%	56.9%
Gains on disposal of PPE	100	42	42.0%	12	12.0%	54	54.0%	(89)	-	(113.5%)
Operating Expenditure	**350 388**	**82 459**	**23.5%**	**85 508**	**24.4%**	**167 967**	**47.9%**	**79 827**	**43.7%**	**7.1%**
Employee related costs	195 544	50 628	25.9%	49 692	25.4%	100 320	51.3%	48 851	43.0%	1.7%
Remuneration of councillors	10 580	2 519	23.8%	2 464	23.3%	4 983	47.1%	2 394	47.5%	2.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 266	4 591	19.7%	6 916	29.7%	11 507	49.5%	4 462	55.0%	55.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	39 560	8 384	21.2%	11 659	29.5%	20 043	50.7%	11 631	49.3%	.2%
Transfers and grants	16 013	-	-	-	-	-	-	-	-	-
Other expenditure	65 424	16 337	25.0%	14 777	22.6%	31 114	47.6%	12 489	40.2%	18.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**180**	**30 176**		**9 159**		**39 334**		**4 796**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**180**	**30 176**		**9 159**		**39 334**		**4 796**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**180**	**30 176**		**9 159**		**39 334**		**4 796**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**180**	**30 176**		**9 159**		**39 334**		**4 796**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**180**	**30 176**		**9 159**		**39 334**		**4 796**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 702**	**7 397**	**41.8%**	**4 918**	**27.8%**	**12 315**	**69.6%**	**5 732**	**84.8%**	**(14.2%)**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 702	7 397	41.8%	4 918	27.8%	12 315	69.6%	5 732	370.5%	(14.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 702**	**7 397**	**41.8%**	**4 918**	**27.8%**	**12 315**	**69.6%**	**5 732**	**84.8%**	**(14.2%)**
Governance and Administration	**12 261**	**6 024**	**49.1%**	**3 563**	**29.1%**	**9 587**	**78.2%**	**5 732**	**84.8%**	**(37.8%)**
Executive & Council	490	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	11 771	6 024	51.2%	3 563	30.3%	9 587	81.4%	5 732	84.8%	(37.8%)
Community and Public Safety	**1 300**	**559**	**43.0%**	**442**	**34.0%**	**1 001**	**77.0%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	442	-	442	-	-	-	(100.0%)
Sport And Recreation	1 300	-	-	-	-	-	-	-	-	-
Public Safety	-	559	-	-	-	559	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 141**	**814**	**19.6%**	**913**	**22.0%**	**1 727**	**41.7%**	**-**	**-**	**(100.0%)**
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	3 141	814	25.9%	913	29.1%	1 727	55.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**350 467**	**112 634**	**32.1%**	**94 718**	**27.0%**	**207 352**	**59.2%**	**84 712**	**56.3%**	**11.8%**
Ratepayers and other	**87 855**	**14 750**	**16.8%**	**18 485**	**21.0%**	**33 234**	**37.8%**	**8 739**	**27.0%**	**111.5%**
Government - operating	260 552	97 177	37.3%	75 870	29.1%	173 047	66.4%	75 555	65.7%	.4%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 060	708	34.3%	364	17.7%	1 071	52.0%	418	38.9%	(12.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(310 848)**	**(72 524)**	**23.3%**	**(81 352)**	**26.2%**	**(153 876)**	**49.5%**	**(69 539)**	**42.0%**	**17.0%**
Suppliers and employees	(294 835)	(72 524)	24.6%	(81 352)	27.6%	(153 876)	52.2%	(69 539)	42.3%	17.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 013)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 619**	**40 110**	**101.2%**	**13 366**	**33.7%**	**53 476**	**135.0%**	**15 173**	**257.2%**	**(11.9%)**
Cash Flow from Investing Activities										
Receipts	**50**	**-**	**-**	**(52)**	**(103.3%)**	**(52)**	**(103.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	50	-	-	(52)	(103.3%)	(52)	(103.3%)	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(17 702)**	**(7 397)**	**41.8%**	**(4 918)**	**27.8%**	**(12 315)**	**69.6%**	**(5 732)**	**84.8%**	**(14.2%)**
Capital assets	(17 702)	(7 397)	41.8%	(4 918)	27.8%	(12 315)	69.6%	(5 732)	84.8%	(14.2%)
Net Cash from/(used) Investing Activities	**(17 652)**	**(7 397)**	**41.9%**	**(4 970)**	**28.2%**	**(12 367)**	**70.1%**	**(5 732)**	**37.1%**	**(13.3%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**21 967**	**32 713**	**148.9%**	**8 396**	**38.2%**	**41 109**	**187.1%**	**9 440**	**(3 749.4%)**	**(11.1%)**
Cash/cash equivalents at the year begin:	11 158	6 905	61.9%	39 618	355.1%	6 905	61.9%	58 020	37.9%	(31.7%)
Cash/cash equivalents at the year end:	**33 125**	**39 618**	**119.6%**	**48 014**	**144.9%**	**48 014**	**144.9%**	**67 461**	**214.4%**	**(28.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 680	48.1%	429	4.4%	-	-	4 613	47.5%	9 722	100.0%	-	-	-	-
Total By Income Source	**4 680**	**48.1%**	**429**	**4.4%**	**-**	**-**	**4 613**	**47.5%**	**9 722**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	479	12.5%	429	11.2%	-	-	2 912	76.2%	3 819	39.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 201	71.2%	-	-	-	-	1 702	28.8%	5 903	60.7%	-	-	-	-
Total By Customer Group	**4 680**	**48.1%**	**429**	**4.4%**	**-**	**-**	**4 613**	**47.5%**	**9 722**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 599	100.0%	-	-	-	-	-	-	2 599	9.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24 783	100.0%	-	-	-	-	-	-	24 783	90.5%
Total	**27 383**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**27 383**	**100.0%**

Contact Details

Municipal Manager	Mr Y Chamda	016 450 3249
Financial Manager	Mr B Scholtz	016 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 858 064**	**493 181**	**26.5%**	**468 151**	**25.2%**	**961 332**	**51.7%**	**416 961**	**50.9%**	**12.3%**
Property rates	286 716	73 061	25.5%	71 893	25.1%	144 954	50.6%	66 501	46.4%	8.1%
Property rates - penalties and collection charges	18 393	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	805 124	198 122	24.6%	182 506	22.7%	380 628	47.3%	176 970	48.4%	3.1%
Service charges - water revenue	210 711	45 080	21.4%	59 323	28.2%	104 403	49.5%	48 502	49.6%	22.3%
Service charges - sanitation revenue	110 452	25 181	22.8%	25 369	23.0%	50 551	45.8%	22 501	48.2%	12.7%
Service charges - refuse revenue	100 711	23 970	23.8%	24 546	24.4%	48 517	48.2%	22 816	53.9%	7.6%
Service charges - other	-	8 739	-	6 315	-	15 054	-	14	5.5%	43 586.0%
Rental of facilities and equipment	3 233	846	26.2%	793	24.5%	1 639	50.7%	719	39.2%	10.3%
Interest earned - external investments	1 000	535	53.5%	984	98.4%	1 520	152.0%	-	78.7%	(100.0%)
Interest earned - outstanding debtors	9 232	3 781	41.0%	2 636	28.5%	6 417	69.5%	2 442	25.5%	7.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	19 583	4 206	21.5%	6 898	35.2%	11 104	56.7%	928	11.1%	643.1%
Licences and permits	17	5	28.7%	6	34.4%	11	63.1%	4	31.0%	60.1%
Agency services	19 075	9 040	47.4%	(458)	(2.4%)	8 582	45.0%	41	56.2%	(1 208.3%)
Transfers recognised - operational	234 461	94 308	40.2%	78 209	33.4%	172 517	73.6%	73 420	71.6%	6.5%
Other own revenue	39 355	6 305	16.0%	8 693	22.1%	14 998	38.1%	2 099	79.8%	314.1%
Gains on disposal of PPE	-	-	-	439	-	439	-	3	-	15 024.0%
Operating Expenditure	**2 101 634**	**552 099**	**26.3%**	**410 178**	**19.5%**	**962 277**	**45.8%**	**473 016**	**46.8%**	**(13.3%)**
Employee related costs	512 968	118 554	23.1%	127 320	24.8%	245 874	47.9%	114 958	48.0%	10.8%
Remuneration of councillors	22 056	4 793	21.7%	4 792	21.7%	9 585	43.5%	5 034	43.3%	(4.8%)
Debt impairment	57 700	15 557	27.0%	15 557	27.0%	31 113	53.9%	12 644	50.0%	23.0%
Depreciation and asset impairment	251 615	112 285	44.6%	1 466	.6%	113 751	45.2%	48 873	50.0%	(97.0%)
Finance charges	39 488	13 835	35.0%	6 726	17.0%	20 561	52.1%	11 233	32.0%	(40.1%)
Bulk purchases	683 805	204 582	29.9%	147 125	21.5%	351 706	51.4%	172 340	53.1%	(14.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	213 971	31 216	14.6%	51 049	23.9%	82 265	38.4%	46 835	35.7%	9.0%
Transfers and grants	37 053	7 074	19.1%	6 525	17.6%	13 599	36.7%	8 261	70.3%	(21.0%)
Other expenditure	282 978	44 203	15.6%	49 619	17.5%	93 822	33.2%	52 838	37.0%	(6.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(243 570)**	**(58 918)**		**57 973**		**(945)**		**(56 055)**		
Transfers recognised - capital	106 718	9 355	8.8%	36 241	34.0%	45 595	42.7%	27 654	27.1%	31.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(136 852)**	**(49 564)**		**94 214**		**44 650**		**(28 401)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(136 852)**	**(49 564)**		**94 214**		**44 650**		**(28 401)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(136 852)**	**(49 564)**		**94 214**		**44 650**		**(28 401)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(136 852)**	**(49 564)**		**94 214**		**44 650**		**(28 401)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**220 582**	**24 307**	**11.0%**	**67 119**	**30.4%**	**91 426**	**41.4%**	**34 569**	**14.0%**	**94.2%**
National Government	101 394	13 507	13.3%	31 823	31.4%	45 330	44.7%	13 325	38.4%	138.8%
Provincial Government	3 139	139	4.4%	141	4.5%	281	8.9%	6 530	-	(97.8%)
District Municipality	2 185	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**106 718**	**13 646**	**12.8%**	**31 964**	**30.0%**	**45 610**	**42.7%**	**19 855**	**50.2%**	**61.0%**
Borrowing	14 732	-	-	709	4.8%	709	4.8%	6 007	3.1%	(88.2%)
Internally generated funds	99 132	10 661	10.8%	34 446	34.7%	45 107	45.5%	8 707	8.6%	295.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**220 582**	**24 307**	**11.0%**	**67 119**	**30.4%**	**91 426**	**41.4%**	**34 569**	**14.0%**	**94.2%**
Governance and Administration	**3 200**	**58**	**1.8%**	**408**	**12.8%**	**467**	**14.6%**	**256**	**9.8%**	**59.4%**
Executive & Council	1 100	-	-	5	.5%	5	.5%	1	-	508.4%
Budget & Treasury Office	1 000	-	-	102	10.2%	102	10.2%	-	-	(100.0%)
Corporate Services	1 100	58	5.3%	301	27.4%	360	32.7%	255	56.0%	18.1%
Community and Public Safety	**43 285**	**139**	**.3%**	**9 034**	**20.9%**	**9 173**	**21.2%**	**10 640**	**47.9%**	**(15.1%)**
Community & Social Services	3 139	139	4.4%	2 169	69.1%	2 308	73.5%	-	-	(100.0%)
Sport And Recreation	40 114	-	-	6 865	17.1%	6 865	17.1%	10 640	184.5%	(35.5%)
Public Safety	32	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88 090**	**12 182**	**13.8%**	**20 767**	**23.6%**	**32 949**	**37.4%**	**8 956**	**11.2%**	**131.9%**
Planning and Development	12 000	-	-	-	-	-	-	270	1.0%	(100.0%)
Road Transport	63 525	12 182	19.2%	19 963	31.4%	32 145	50.6%	8 641	23.3%	131.0%
Environmental Protection	12 565	-	-	804	6.4%	804	6.4%	45	1.6%	1 698.6%
Trading Services	**75 939**	**11 872**	**15.6%**	**36 397**	**47.9%**	**48 269**	**63.6%**	**14 717**	**11.4%**	**147.3%**
Electricity	5 500	9	.2%	18 447	335.4%	18 456	335.6%	5 061	5.3%	264.5%
Water	41 114	6 892	16.8%	6 179	15.0%	13 071	31.8%	1 064	3.5%	480.6%
Waste Water Management	25 326	3 055	12.1%	5 923	23.4%	8 978	35.5%	8 574	22.2%	(30.9%)
Waste Management	4 000	1 915	47.9%	5 849	146.2%	7 764	194.1%	17	.2%	33 397.5%
Other	**10 067**	**55**	**.5%**	**513**	**5.1%**	**568**	**5.6%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**2 162 759**	**555 000**	**25.7%**	**572 384**	**26.5%**	**1 127 384**	**52.1%**	**512 768**	**50.8%**	**11.6%**
Ratepayers and other	**1 811 348**	**436 567**	**24.1%**	**450 822**	**24.9%**	**887 390**	**49.0%**	**408 426**	**46.0%**	**10.4%**
Government - operating	234 461	99 501	42.4%	76 865	32.8%	176 366	75.2%	71 376	73.8%	7.7%
Government - capital	106 718	14 615	13.7%	41 077	38.5%	55 692	52.2%	32 235	80.7%	27.4%
Interest	10 232	4 317	42.2%	3 620	35.4%	7 937	77.6%	731	15.1%	395.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 962 782)**	**(471 793)**	**24.0%**	**(507 811)**	**25.9%**	**(979 604)**	**49.9%**	**(482 197)**	**50.2%**	**5.3%**
Suppliers and employees	(1 886 242)	(450 826)	23.9%	(494 622)	26.2%	(945 448)	50.1%	(470 741)	51.0%	5.1%
Finance charges	(39 488)	(13 893)	35.2%	(6 664)	16.9%	(20 557)	52.1%	(9 778)	28.4%	(31.8%)
Transfers and grants	(37 053)	(7 074)	19.1%	(6 525)	17.6%	(13 599)	36.7%	(1 678)	27.6%	288.8%
Net Cash from/(used) Operating Activities	**199 977**	**83 207**	**41.6%**	**64 574**	**32.3%**	**147 780**	**73.9%**	**30 570**	**56.4%**	**111.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(220 581)**	**(64 376)**	**29.2%**	**(62 315)**	**28.3%**	**(126 690)**	**57.4%**	**(32 680)**	**17.3%**	**90.7%**
Capital assets	(220 581)	(64 376)	29.2%	(62 315)	28.3%	(126 690)	57.4%	(32 680)	17.3%	90.7%
Net Cash from/(used) Investing Activities	**(220 581)**	**(64 376)**	**29.2%**	**(62 315)**	**28.3%**	**(126 690)**	**57.4%**	**(32 680)**	**17.6%**	**90.7%**
Cash Flow from Financing Activities										
Receipts	**(1 382)**	**0**	**-**	**-**	**-**	**0**	**-**	**83 865**	**43.9%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	83 865	43.9%	(100.0%)
Increase (decrease) in consumer deposits	(1 382)	0	-	-	-	0	-	-	-	-
Payments	**(21 945)**	**(5 548)**	**25.3%**	**(5 311)**	**24.2%**	**(10 859)**	**49.5%**	**(3 869)**	**49.2%**	**37.3%**
Repayment of borrowing	(21 945)	(5 548)	25.3%	(5 311)	24.2%	(10 859)	49.5%	(3 869)	49.2%	37.3%
Net Cash from/(used) Financing Activities	**(23 327)**	**(5 548)**	**23.8%**	**(5 311)**	**22.8%**	**(10 858)**	**46.5%**	**79 996**	**43.5%**	**(106.6%)**
Net Increase/(Decrease) in cash held	**(43 931)**	**13 284**	**(30.2%)**	**(3 052)**	**6.9%**	**10 232**	**(23.3%)**	**77 887**	**3 835.6%**	**(103.9%)**
Cash/cash equivalents at the year begin:	66 654	67 577	101.4%	80 861	121.3%	67 577	101.4%	69 064	13 822.8%	17.1%
Cash/cash equivalents at the year end:	**22 723**	**80 861**	**355.8%**	**77 809**	**342.4%**	**77 809**	**342.4%**	**146 951**	**4 302.5%**	**(47.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 055	18.0%	3 467	1.9%	2 879	1.6%	143 750	78.5%	183 151	20.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	88 688	39.3%	1 115	.5%	523	.2%	135 256	60.0%	225 580	25.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 221	26.9%	1 490	.9%	1 090	.6%	122 907	71.6%	171 708	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	19 024	44.0%	2 186	5.1%	1 632	3.8%	20 357	47.1%	43 199	4.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 481	35.7%	2 726	5.0%	2 115	3.9%	30 275	55.5%	54 597	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	382	26.9%	75	5.2%	39	2.8%	926	65.1%	1 423	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 233	8.3%	11 328	76.5%	340	2.3%	1 902	12.8%	14 803	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41 704	21.5%	(7 434)	(3.8%)	2 770	1.4%	157 375	80.9%	194 415	21.9%	-	-	-	-
Total By Income Source	**249 787**	**28.1%**	**14 952**	**1.7%**	**11 388**	**1.3%**	**612 748**	**68.9%**	**888 876**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 518	45.6%	827	5.0%	1 261	7.6%	6 876	41.7%	16 482	1.9%	-	-	-	-
Commercial	82 562	46.7%	1 340	.8%	1 725	1.0%	91 112	51.6%	176 740	19.9%	-	-	-	-
Households	155 276	36.3%	12 185	2.8%	8 011	1.9%	252 505	59.0%	427 977	48.1%	-	-	-	-
Other	4 431	1.7%	600	.2%	391	.1%	262 255	98.0%	267 678	30.1%	-	-	-	-
Total By Customer Group	**249 787**	**28.1%**	**14 952**	**1.7%**	**11 388**	**1.3%**	**612 748**	**68.9%**	**888 876**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	36 325	51.8%	33 785	48.2%	-	-	-	-	70 110	49.8%
Bulk Water	20 497	100.0%	-	-	-	-	-	-	20 497	14.6%
PAYE deductions	5 609	100.0%	-	-	-	-	-	-	5 609	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 598	100.0%	-	-	-	-	-	-	6 598	4.7%
Loan repayments	3 290	100.0%	-	-	-	-	-	-	3 290	2.3%
Trade Creditors	33 051	95.5%	1 403	4.1%	94	.3%	74	.2%	34 622	24.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**105 370**	**74.9%**	**35 188**	**25.0%**	**94**	**.1%**	**74**	**.1%**	**140 726**	**100.0%**

Contact Details

Municipal Manager	Mr Dan M Mashitisho	011 951 2028
Financial Manager	Mr L M Mahuma	011 951 2472

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**851 105**	**203 218**	**23.9%**	**185 007**	**21.7%**	**388 224**	**45.6%**	**187 535**	**48.4%**	**(1.3%)**
Property rates	106 439	22 323	21.0%	18 923	17.8%	41 247	38.8%	18 916	41.3%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	383 250	113 248	29.5%	96 307	25.1%	209 554	54.7%	82 531	49.0%	16.7%
Service charges - water revenue	115 320	17 281	15.0%	22 215	19.3%	39 496	34.2%	18 411	33.1%	20.7%
Service charges - sanitation revenue	37 142	7 927	21.3%	7 811	21.0%	15 738	42.4%	7 892	44.7%	(1.0%)
Service charges - refuse revenue	36 753	9 458	25.7%	9 698	26.4%	19 156	52.1%	8 893	52.7%	9.1%
Service charges - other	2 713	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 283	529	23.2%	460	20.2%	989	43.3%	477	27.3%	(3.6%)
Interest earned - external investments	1 440	3 790	263.2%	4 071	282.7%	7 861	545.9%	304	6.5%	1 237.7%
Interest earned - outstanding debtors	8 000	-	-	-	-	-	-	1 870	46.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 043	1 132	55.4%	720	35.2%	1 852	90.7%	1 110	115.0%	(35.2%)
Licences and permits	14 010	9	.1%	5	-	15	.1%	14	.2%	(60.9%)
Agency services	5 000	1 141	22.8%	(4 716)	(94.3%)	(3 575)	(71.5%)	3 632	115.3%	(229.8%)
Transfers recognised - operational	124 697	24 903	20.0%	28 232	22.6%	53 135	42.6%	41 158	78.4%	(31.4%)
Other own revenue	12 016	1 476	12.3%	1 279	10.6%	2 755	22.9%	2 326	28.9%	(45.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**911 527**	**145 980**	**16.0%**	**178 709**	**19.6%**	**324 689**	**35.6%**	**165 022**	**37.4%**	**8.3%**
Employee related costs	216 103	47 377	21.9%	57 316	26.5%	104 694	48.4%	48 957	46.8%	17.1%
Remuneration of councillors	15 194	3 381	22.3%	3 335	21.9%	6 716	44.2%	3 240	44.7%	2.9%
Debt impairment	60 481	-	-	-	-	-	-	8 043	26.9%	(100.0%)
Depreciation and asset impairment	121 326	2	-	1	-	3	-	-	-	(100.0%)
Finance charges	8 657	4 235	48.9%	4 041	46.7%	8 277	95.6%	2 475	73.5%	63.3%
Bulk purchases	314 396	69 553	22.1%	84 801	27.0%	154 354	49.1%	68 714	49.8%	23.4%
Other Materials	-	-	-	-	-	-	-	2 460	4 923.4%	(100.0%)
Contracted services	26 204	1 549	5.9%	2 403	9.2%	3 952	15.1%	7 431	35.9%	(67.7%)
Transfers and grants	420	-	-	105	25.0%	105	25.0%	210	18.8%	(50.0%)
Other expenditure	148 747	19 882	13.4%	26 706	18.0%	46 588	31.3%	23 493	27.9%	13.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(60 423)**	**57 237**		**6 298**		**63 535**		**22 512**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(60 423)**	**57 237**		**6 298**		**63 535**		**22 512**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(60 423)**	**57 237**		**6 298**		**63 535**		**22 512**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(60 423)**	**57 237**		**6 298**		**63 535**		**22 512**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(60 423)**	**57 237**		**6 298**		**63 535**		**22 512**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**114 852**	**9 820**	**8.6%**	**10 041**	**8.7%**	**19 861**	**17.3%**	**10 725**	**12.7%**	**(6.4%)**
National Government	48 461	1 948	4.0%	1 110	2.3%	3 058	6.3%	3 374	6.9%	(67.1%)
Provincial Government	14 040	-	-	1 585	11.3%	1 585	11.3%	842	29.7%	88.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	3 086	109.4%	(100.0%)
Transfers recognised - capital	**62 501**	**1 948**	**3.1%**	**2 694**	**4.3%**	**4 643**	**7.4%**	**7 302**	**15.6%**	**(63.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 351	7 872	15.0%	7 347	14.0%	15 219	29.1%	3 423	9.1%	114.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**114 852**	**9 820**	**8.6%**	**10 041**	**8.7%**	**19 861**	**17.3%**	**10 725**	**12.7%**	**(6.4%)**
Governance and Administration	**5 858**	**2 376**	**40.6%**	**234**	**4.0%**	**2 610**	**44.6%**	**340**	**2.6%**	**(31.1%)**
Executive & Council	371	93	25.0%	93	25.0%	185	50.0%	-	-	(100.0%)
Budget & Treasury Office	50	-	-	-	-	-	-	-	-	-
Corporate Services	5 437	2 283	42.0%	142	2.6%	2 425	44.6%	340	11.1%	(58.4%)
Community and Public Safety	**27 819**	**1 515**	**5.4%**	**3 099**	**11.1%**	**4 614**	**16.6%**	**3 933**	**30.8%**	**(21.2%)**
Community & Social Services	22 079	700	3.2%	2 284	10.3%	2 984	13.5%	842	22.0%	171.4%
Sport And Recreation	354	66	18.6%	66	18.6%	132	37.3%	3 086	66.6%	(97.9%)
Public Safety	5 386	749	13.9%	749	13.9%	1 498	27.8%	5	.1%	14 887.5%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 681**	**1 093**	**2.6%**	**1 093**	**2.6%**	**2 185**	**5.2%**	**792**	**1.9%**	**38.0%**
Planning and Development	1 200	-	-	-	-	-	-	-	-	-
Road Transport	40 481	1 093	2.7%	1 093	2.7%	2 185	5.4%	792	2.0%	38.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**39 494**	**4 837**	**12.2%**	**5 615**	**14.2%**	**10 452**	**26.5%**	**5 660**	**21.1%**	**(.8%)**
Electricity	25 550	2 651	10.4%	3 547	13.9%	6 198	24.3%	2 761	15.3%	28.5%
Water	4 017	424	10.5%	304	7.6%	728	18.1%	2 899	110.0%	(89.5%)
Waste Water Management	252	287	113.7%	287	113.7%	573	227.5%	-	-	(100.0%)
Waste Management	9 675	1 476	15.3%	1 476	15.3%	2 953	30.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**691 002**	**218 305**	**31.6%**	**192 871**	**27.9%**	**411 176**	**59.5%**	**211 778**	**50.2%**	**(8.9%)**
Ratepayers and other	**494 364**	**179 170**	**36.2%**	**156 528**	**31.7%**	**335 697**	**67.9%**	**156 338**	**47.0%**	**.1%**
Government - operating	124 697	30 368	24.4%	29 813	23.9%	60 181	48.3%	32 297	71.3%	(7.7%)
Government - capital	62 501	5 550	8.9%	1 800	2.9%	7 350	11.8%	20 968	58.1%	(91.4%)
Interest	9 440	3 218	34.1%	4 730	50.1%	7 948	84.2%	2 174	23.9%	117.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(626 684)**	**(183 854)**	**29.3%**	**(168 093)**	**26.8%**	**(351 947)**	**56.2%**	**(225 893)**	**58.4%**	**(25.6%)**
Suppliers and employees	(617 607)	(178 537)	28.9%	(162 401)	26.3%	(340 938)	55.2%	(214 592)	57.0%	(24.3%)
Finance charges	(8 657)	(4 378)	50.6%	(3 307)	38.2%	(7 685)	88.8%	(4 345)	105.7%	(23.9%)
Transfers and grants	(420)	(939)	223.5%	(2 385)	567.9%	(3 324)	791.3%	(6 956)	713.2%	(65.7%)
Net Cash from/(used) Operating Activities	**64 318**	**34 451**	**53.6%**	**24 778**	**38.5%**	**59 229**	**92.1%**	**(14 115)**	**10.4%**	**(275.5%)**
Cash Flow from Investing Activities										
Receipts	**2 986**	**(6 748)**	**(226.0%)**	**(6 137)**	**(205.5%)**	**(12 886)**	**(431.5%)**	**1 824**	**-**	**(436.4%)**
Proceeds on disposal of PPE	5 574	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(3 816)	(6 120)	160.4%	(6 137)	160.8%	(12 258)	321.2%	1 824	-	(436.4%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 228	(628)	(51.1%)	-	-	(628)	(51.1%)	-	-	-
Payments	**(62 501)**	**(5 276)**	**8.4%**	**(8 208)**	**13.1%**	**(13 484)**	**21.6%**	**(10 725)**	**13.2%**	**(23.5%)**
Capital assets	(62 501)	(5 276)	8.4%	(8 208)	13.1%	(13 484)	21.6%	(10 725)	13.2%	(23.5%)
Net Cash from/(used) Investing Activities	**(59 515)**	**(12 024)**	**20.2%**	**(14 345)**	**24.1%**	**(26 369)**	**44.3%**	**(8 900)**	**13.1%**	**61.2%**
Cash Flow from Financing Activities										
Receipts	**1 348**	**639**	**47.4%**	**863**	**64.0%**	**1 502**	**111.5%**	**(2 267)**	**(31.1%)**	**(138.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 348	639	47.4%	863	64.0%	1 502	111.5%	(2 267)	(31.1%)	(138.0%)
Payments	**(3 400)**	**(675)**	**19.9%**	**-**	**-**	**(675)**	**19.9%**	**(581)**	**47.9%**	**(100.0%)**
Repayment of borrowing	(3 400)	(675)	19.9%	-	-	(675)	19.9%	(581)	47.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(2 052)**	**(36)**	**1.7%**	**863**	**(42.0%)**	**827**	**(40.3%)**	**(2 848)**	**(50.4%)**	**(130.3%)**
Net Increase/(Decrease) in cash held	**2 751**	**22 392**	**814.0%**	**11 295**	**410.6%**	**33 687**	**1 224.6%**	**(25 863)**	**(1.4%)**	**(143.7%)**
Cash/cash equivalents at the year begin:	250	48 003	19 201.4%	70 395	28 158.0%	48 003	19 201.4%	23 676	3.3%	197.3%
Cash/cash equivalents at the year end:	**3 001**	**70 395**	**2 345.8%**	**81 690**	**2 722.2%**	**81 690**	**2 722.2%**	**(2 187)**	**(62.5%)**	**(3 835.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 790	12.6%	2 586	4.2%	1 897	3.1%	49 393	80.1%	61 665	20.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 144	25.0%	1 646	5.1%	1 502	4.6%	21 270	65.3%	32 560	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 745	2.3%	2 714	3.6%	3 708	4.9%	67 886	89.3%	76 053	25.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 756	12.6%	428	3.1%	377	2.7%	11 336	81.6%	13 897	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 251	14.3%	525	3.3%	457	2.9%	12 517	79.5%	15 749	5.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	67.0%	-	-	-	-	3	33.0%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 386	2.5%	2 706	2.8%	2 374	2.4%	89 911	92.3%	97 377	32.8%	-	-	-	-
Total By Income Source	**24 079**	**8.1%**	**10 604**	**3.6%**	**10 313**	**3.5%**	**252 316**	**84.9%**	**297 311**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	442	12.2%	415	11.5%	(44)	(1.2%)	2 792	77.5%	3 605	1.2%	-	-	-	-
Commercial	20 056	54.2%	3 868	10.5%	1 221	3.3%	11 850	32.0%	36 996	12.4%	-	-	-	-
Households	3 566	1.4%	6 296	2.5%	9 129	3.6%	237 673	92.6%	256 663	86.3%	-	-	-	-
Other	15	32.0%	25	52.9%	7	15.1%	-	-	47	-	-	-	-	-
Total By Customer Group	**24 079**	**8.1%**	**10 604**	**3.6%**	**10 313**	**3.5%**	**252 316**	**84.9%**	**297 311**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	22 594	30.7%	26 504	36.0%	24 617	33.4%	73 715	95.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	784	21.3%	9	.3%	17	.5%	2 868	78.0%	3 678	4.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**784**	**1.0%**	**22 603**	**29.2%**	**26 521**	**34.3%**	**27 485**	**35.5%**	**77 393**	**100.0%**

Contact Details

Municipal Manager	Mr M. Mogale Acting	011 411 0051
Financial Manager	Mr Abel Mawela (Acting)	011 411 0086

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**458 389**	**116 756**	**25.5%**	**102 947**	**22.5%**	**219 704**	**47.9%**	**100 564**	**46.6%**	**2.4%**
Property rates	36 195	7 278	20.1%	8 682	24.0%	15 960	44.1%	7 004	42.5%	24.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	102 599	20 047	19.5%	18 374	17.9%	38 422	37.4%	15 043	36.5%	22.1%
Service charges - water revenue	130 085	25 728	19.8%	25 647	19.7%	51 374	39.5%	6 597	15.6%	288.8%
Service charges - sanitation revenue	16 853	2 789	16.5%	3 989	23.7%	6 778	40.2%	1 348	29.7%	196.0%
Service charges - refuse revenue	6 093	1 996	32.8%	1 868	30.7%	3 864	63.4%	1 770	85.7%	5.5%
Service charges - other	-	113	-	36	-	149	-	32	-	13.9%
Rental of facilities and equipment	153	113	73.5%	96	62.8%	209	136.2%	86	43.3%	12.5%
Interest earned - external investments	578	-	-	1 941	335.9%	1 941	335.9%	4 473	1 326.8%	(56.6%)
Interest earned - outstanding debtors	17 523	4 191	23.9%	4 150	23.7%	8 340	47.6%	-	8.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 201	92	1.8%	1 569	30.2%	1 661	31.9%	349	(14.6%)	349.6%
Licences and permits	19 908	3 418	17.2%	626	3.1%	4 044	20.3%	0	-	711 245.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	115 514	49 410	42.8%	35 786	31.0%	85 196	73.8%	62 016	98.8%	(42.3%)
Other own revenue	7 686	1 582	20.6%	184	2.4%	1 765	23.0%	1 848	60.3%	(90.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**447 934**	**95 908**	**21.4%**	**97 483**	**21.8%**	**193 391**	**43.2%**	**100 702**	**45.3%**	**(3.2%)**
Employee related costs	126 584	29 690	23.5%	30 317	24.0%	60 007	47.4%	25 716	45.6%	17.9%
Remuneration of councillors	10 865	1 464	13.5%	1 617	14.9%	3 081	28.4%	1 397	32.6%	15.8%
Debt impairment	20 497	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 529	-	-	-	-	-	-	-	-	-
Finance charges	9 301	812	8.7%	1 158	12.4%	1 969	21.2%	3 373	40.7%	(65.7%)
Bulk purchases	183 470	46 879	25.6%	46 648	25.4%	93 527	51.0%	48 095	57.2%	(3.0%)
Other Materials	11 558	1 179	10.2%	1 076	9.3%	2 254	19.5%	4 326	47.2%	(75.1%)
Contracted services	13 017	2 399	18.4%	3 617	27.8%	6 016	46.2%	5 268	82.7%	(31.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	64 113	13 487	21.0%	13 050	20.4%	26 537	41.4%	12 526	32.3%	4.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 455**	**20 848**		**5 465**		**26 313**		**(138)**		
Transfers recognised - capital	72 482	20 982	28.9%	36 309	50.1%	57 291	79.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82 937**	**41 830**		**41 774**		**83 604**		**(138)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**82 937**	**41 830**		**41 774**		**83 604**		**(138)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82 937**	**41 830**		**41 774**		**83 604**		**(138)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82 937**	**41 830**		**41 774**		**83 604**		**(138)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**84 901**	**25 384**	**29.9%**	**27 542**	**32.4%**	**52 926**	**62.3%**	**12 469**	**24.3%**	**120.9%**
National Government	59 282	25 384	42.8%	27 542	46.5%	52 926	89.3%	12 469	30.1%	120.9%
Provincial Government	200	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	13 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 482**	**25 384**	**35.0%**	**27 542**	**38.0%**	**52 926**	**73.0%**	**12 469**	**30.1%**	**120.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 419	-	-	-	-	-	-	-	1.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**84 901**	**25 384**	**29.9%**	**27 542**	**32.4%**	**52 926**	**62.3%**	**12 469**	**24.3%**	**120.9%**
Governance and Administration	**8 300**	**509**	**6.1%**	**761**	**9.2%**	**1 271**	**15.3%**	**516**	**4.4%**	**47.6%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 845	-	-	-	-	-	-	-	-	-
Corporate Services	3 455	509	14.7%	761	22.0%	1 271	36.8%	516	4.4%	47.6%
Community and Public Safety	**23 130**	**3 115**	**13.5%**	**5 972**	**25.8%**	**9 087**	**39.3%**	**6 188**	**85.6%**	**(3.5%)**
Community & Social Services	2 260	1 882	83.3%	-	-	1 882	83.3%	5 119	71.0%	(100.0%)
Sport And Recreation	16 174	1 233	7.6%	4 983	30.8%	6 216	38.4%	1 069	-	366.0%
Public Safety	245	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	4 451	-	-	989	22.2%	989	22.2%	-	-	(100.0%)
Economic and Environmental Services	**5 975**	**4 457**	**74.6%**	**1 104**	**18.5%**	**5 561**	**93.1%**	**5 202**	**27.8%**	**(78.8%)**
Planning and Development	975	-	-	627	64.3%	627	64.3%	4 776	26.6%	(86.9%)
Road Transport	5 000	4 457	89.1%	477	9.5%	4 934	98.7%	426	-	11.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**39 534**	**17 303**	**43.8%**	**16 845**	**42.6%**	**34 148**	**86.4%**	**563**	**2.8%**	**2 894.7%**
Electricity	13 000	12 045	92.7%	13 000	100.0%	25 045	192.7%	-	-	(100.0%)
Water	23 003	5 258	22.9%	3 651	15.9%	8 909	38.7%	-	-	(100.0%)
Waste Water Management	2 271	-	-	195	8.6%	195	8.6%	563	8.0%	(65.4%)
Waste Management	1 260	-	-	-	-	-	-	-	-	-
Other	**7 962**	**-**	**-**	**2 859**	**35.9%**	**2 859**	**35.9%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**518 921**	**138 312**	**26.7%**	**130 161**	**25.1%**	**268 473**	**51.7%**	**120 742**	**50.8%**	**7.8%**
Ratepayers and other	**353 351**	**63 043**	**17.8%**	**56 366**	**16.0%**	**119 409**	**33.8%**	**47 687**	**37.9%**	**18.2%**
Government - operating	106 089	48 522	45.7%	35 786	33.7%	84 308	79.5%	62 016	99.6%	(42.3%)
Government - capital	59 481	22 557	37.9%	36 237	60.9%	58 794	98.8%	8 057	16.1%	349.7%
Interest	-	4 191	-	1 772	-	5 963	-	2 982	-	(40.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(436 969)**	**(112 086)**	**25.7%**	**(95 910)**	**21.9%**	**(207 996)**	**47.6%**	**(92 655)**	**52.6%**	**3.5%**
Suppliers and employees	(427 668)	(111 274)	26.0%	(95 122)	22.2%	(206 397)	48.3%	(92 234)	53.7%	3.1%
Finance charges	(9 301)	(812)	8.7%	(788)	8.5%	(1 600)	17.2%	(421)	13.6%	87.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 952**	**26 226**	**32.0%**	**34 251**	**41.8%**	**60 477**	**73.8%**	**28 087**	**42.3%**	**21.9%**
Cash Flow from Investing Activities										
Receipts	**(1 592)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	(251)	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(271)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(1 070)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(59 482)**	**(25 384)**	**42.7%**	**(16 593)**	**27.9%**	**(41 977)**	**70.6%**	**(12 469)**	**29.6%**	**33.1%**
Capital assets	(59 482)	(25 384)	42.7%	(16 593)	27.9%	(41 977)	70.6%	(12 469)	29.6%	33.1%
Net Cash from/(used) Investing Activities	**(61 074)**	**(25 384)**	**41.6%**	**(16 593)**	**27.2%**	**(41 977)**	**68.7%**	**(12 469)**	**28.9%**	**33.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(6 507)**	**(2 765)**	**42.5%**	**(2 538)**	**39.0%**	**(5 303)**	**81.5%**	**(3 373)**	**73.3%**	**(24.8%)**
Repayment of borrowing	(6 507)	(2 765)	42.5%	(2 538)	39.0%	(5 303)	81.5%	(3 373)	73.3%	(24.8%)
Net Cash from/(used) Financing Activities	**(6 507)**	**(2 765)**	**42.5%**	**(2 538)**	**39.0%**	**(5 303)**	**81.5%**	**(3 373)**	**(56.2%)**	**(24.8%)**
Net Increase/(Decrease) in cash held	**14 371**	**(1 923)**	**(13.4%)**	**15 120**	**105.2%**	**13 197**	**91.8%**	**12 245**	**45.8%**	**23.5%**
Cash/cash equivalents at the year begin:	32 065	5 328	16.6%	3 405	10.6%	5 328	16.6%	3 930	63.7%	(13.4%)
Cash/cash equivalents at the year end:	**46 436**	**3 405**	**7.3%**	**18 525**	**39.9%**	**18 525**	**39.9%**	**16 174**	**50.4%**	**14.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 770	10.2%	1 020	1.8%	746	1.3%	48 883	86.6%	56 419	29.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 525	21.3%	1 114	6.7%	1 592	9.6%	10 308	62.3%	16 538	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 812	5.3%	1 098	3.2%	1 067	3.1%	30 285	88.4%	34 262	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	368	6.4%	202	3.5%	212	3.7%	4 974	86.4%	5 756	3.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	428	5.4%	275	3.5%	329	4.2%	6 863	86.9%	7 895	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	1.3%	22	1.3%	22	1.3%	1 654	96.2%	1 719	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 566	2.8%	1 495	2.7%	1 479	2.6%	51 496	91.9%	56 035	28.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	881	5.5%	274	1.7%	292	1.8%	14 592	91.0%	16 039	8.2%	-	-	-	-
Total By Income Source	**14 370**	**7.4%**	**5 500**	**2.8%**	**5 739**	**2.9%**	**169 054**	**86.8%**	**194 663**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	104	5.3%	223	11.2%	213	10.7%	1 444	72.8%	1 984	1.0%	-	-	-	-
Commercial	2 445	24.7%	878	8.9%	474	4.8%	6 118	61.7%	9 915	5.1%	-	-	-	-
Households	3 487	2.3%	2 884	1.9%	3 309	2.2%	140 304	93.5%	149 984	77.0%	-	-	-	-
Other	8 334	25.4%	1 515	4.6%	1 743	5.3%	21 188	64.6%	32 780	16.8%	-	-	-	-
Total By Customer Group	**14 370**	**7.4%**	**5 500**	**2.8%**	**5 739**	**2.9%**	**169 054**	**86.8%**	**194 663**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 705	7.7%	6 390	8.6%	6 324	8.5%	55 903	75.2%	74 322	82.3%
Bulk Water	10 320	100.0%	-	-	-	-	-	-	10 320	11.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 089	50.7%	1 134	27.5%	12	.3%	884	21.5%	4 119	4.6%
Auditor-General	775	49.8%	782	50.2%	-	-	-	-	1 557	1.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 889**	**20.9%**	**8 306**	**9.2%**	**6 336**	**7.0%**	**56 787**	**62.9%**	**90 318**	**100.0%**

Contact Details

Municipal Manager	Mr T C Ndlovu	011 278 3001
Financial Manager	Mr Vincent Mkhefa	011 278 3012

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 245 937**	**272 755**	**21.9%**	**194 600**	**15.6%**	**467 355**	**37.5%**	**359 486**	**53.0%**	**(45.9%)**
Property rates	287 289	68 623	23.9%	69 104	24.1%	137 728	47.9%	92 926	52.0%	(25.6%)
Property rates - penalties and collection charges	2 072	524	25.3%	558	26.9%	1 082	52.2%	282	33.6%	98.0%
Service charges - electricity revenue	234 643	59 367	25.3%	51 225	21.8%	110 592	47.1%	50 172	48.9%	2.1%
Service charges - water revenue	225 276	32 173	14.3%	37 417	16.6%	69 590	30.9%	45 412	42.9%	(17.6%)
Service charges - sanitation revenue	31 384	7 899	25.2%	8 751	27.9%	16 650	53.1%	6 994	46.0%	25.1%
Service charges - refuse revenue	37 077	9 550	25.8%	9 682	26.1%	19 232	51.9%	8 491	48.9%	14.0%
Service charges - other	661	152	23.0%	151	22.9%	303	45.9%	149	46.0%	1.1%
Rental of facilities and equipment	909	265	29.1%	231	25.4%	495	54.5%	450	110.9%	(48.8%)
Interest earned - external investments	16 942	573	3.4%	366	2.2%	939	5.5%	6 773	45.8%	(94.6%)
Interest earned - outstanding debtors	20 519	6 628	32.3%	6 118	29.8%	12 746	62.1%	5 662	55.8%	8.1%
Dividends received	-	-		-		-		-	-	
Fines	6 023	812	13.5%	809	13.4%	1 621	26.9%	1 216	37.7%	(33.5%)
Licences and permits	35 836	8 985	25.1%	7 741	21.6%	16 726	46.7%	8 397	51.3%	(7.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	335 036	75 448	22.5%	-	-	75 448	22.5%	84 174	51.8%	(100.0%)
Other own revenue	9 268	1 569	16.9%	2 443	26.4%	4 012	43.3%	47 403	498.3%	(94.8%)
Gains on disposal of PPE	3 000	186	6.2%	4	.1%	190	6.3%	984	-	(99.6%)
Operating Expenditure	**1 489 629**	**237 830**	**16.0%**	**226 607**	**15.2%**	**464 437**	**31.2%**	**382 921**	**49.6%**	**(40.8%)**
Employee related costs	333 879	69 537	20.8%	64 344	19.3%	133 881	40.1%	64 090	42.3%	.4%
Remuneration of councillors	17 269	4 097	23.7%	4 182	24.2%	8 279	47.9%	4 369	53.8%	(4.3%)
Debt impairment	95 399	-	-	-	-	-	-	45 122	49.8%	(100.0%)
Depreciation and asset impairment	30 780	-	-	-	-	-	-	-	-	-
Finance charges	15 797	1 380	8.7%	469	3.0%	1 849	11.7%	1 889	16.5%	(75.2%)
Bulk purchases	329 535	87 203	26.5%	73 902	22.4%	161 105	48.9%	87 222	64.0%	(15.3%)
Other Materials	-	16 991	-	13 801	-	30 792	-	10 455	-	32.0%
Contracted services	72 402	24 388	33.7%	33 397	46.1%	57 786	79.8%	13 323	52.7%	150.7%
Transfers and grants	-	2 490	-	4 322	-	6 811	-	85 719	59.2%	(95.0%)
Other expenditure	594 568	31 744	5.3%	32 190	5.4%	63 934	10.8%	70 704	49.8%	(54.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	28	-	(100.0%)
Surplus/(Deficit)	**(243 692)**	**34 925**		**(32 007)**		**2 918**		**(23 435)**		
Transfers recognised - capital	243 692	-	-	-	-	-	-	-	17.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(0)**	**34 925**		**(32 007)**		**2 918**		**(23 435)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(0)**	**34 925**		**(32 007)**		**2 918**		**(23 435)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(0)**	**34 925**		**(32 007)**		**2 918**		**(23 435)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(0)**	**34 925**		**(32 007)**		**2 918**		**(23 435)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**354 953**	**26 011**	**7.3%**	**44 520**	**12.5%**	**70 531**	**19.9%**	**91 559**	**37.0%**	**(51.4%)**
National Government	243 692	7 898	3.2%	16 961	7.0%	24 859	10.2%	43 806	71.1%	(61.3%)
Provincial Government	-	14 715	-	21 754	-	36 468	-	47 506	37.2%	(54.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**243 692**	**22 613**	**9.3%**	**38 714**	**15.9%**	**61 327**	**25.2%**	**91 312**	**47.3%**	**(57.6%)**
Borrowing	62 906	542	.9%	4 305	6.8%	4 847	7.7%	-	-	(100.0%)
Internally generated funds	48 355	2 856	5.9%	1 501	3.1%	4 357	9.0%	247	.6%	508.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**354 953**	**26 011**	**7.3%**	**44 520**	**12.5%**	**70 531**	**19.9%**	**91 559**	**37.0%**	**(51.4%)**
Governance and Administration	**5 175**	**-**	**-**	**-**	**-**	**-**	**-**	**247**	**8.1%**	**(100.0%)**
Executive & Council	575	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 600	-	-	-	-	-	-	247	13.6%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 280**	**2 280**	**24.6%**	**1 860**	**20.0%**	**4 140**	**44.6%**	**31 556**	**166.1%**	**(94.1%)**
Community & Social Services	1 000	303	30.3%	-	-	303	30.3%	782	574.2%	(100.0%)
Sport And Recreation	4 400	1 977	44.9%	1 860	42.3%	3 837	87.2%	468	4.5%	297.6%
Public Safety	3 880	-	-	-	-	-	-	196	22.6%	(100.0%)
Housing	-	-	-	-	-	-	-	30 111	60 221.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**249 429**	**13 685**	**5.5%**	**22 715**	**9.1%**	**36 401**	**14.6%**	**36 348**	**30.1%**	**(37.5%)**
Planning and Development	20 106	3 049	15.2%	5 039	25.1%	8 088	40.2%	33	.3%	15 084.7%
Road Transport	229 323	10 636	4.6%	17 676	7.7%	28 312	12.3%	36 314	32.6%	(51.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**91 069**	**10 046**	**11.0%**	**19 945**	**21.9%**	**29 990**	**32.9%**	**23 408**	**24.6%**	**(14.8%)**
Electricity	57 985	762	1.3%	16 124	27.8%	16 886	29.1%	12 609	38.7%	27.9%
Water	3 142	3 661	116.5%	-	-	3 661	116.5%	7 686	14.6%	(100.0%)
Waste Water Management	16 885	3 406	20.2%	2 576	15.3%	5 981	35.4%	3 114	31.8%	(17.3%)
Waste Management	13 057	2 217	17.0%	1 245	9.5%	3 462	26.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 394 230**	**206 944**	**14.8%**	**238 898**	**17.1%**	**445 842**	**32.0%**	**300 095**	**47.9%**	**(20.4%)**
Ratepayers and other	**798 560**	**124 295**	**15.6%**	**173 688**	**21.8%**	**297 984**	**37.3%**	**171 607**	**42.3%**	**1.2%**
Government - operating	335 036	75 448	22.5%	55 225	16.5%	130 673	39.0%	51 437	41.3%	7.4%
Government - capital	243 692	-	-	3 500	1.4%	3 500	1.4%	70 963	-	(95.1%)
Interest	16 942	7 201	42.5%	6 484	38.3%	13 685	80.8%	6 088	33.6%	6.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(793 696)**	**(226 818)**	**28.6%**	**(225 648)**	**28.4%**	**(452 466)**	**57.0%**	**(189 662)**	**39.6%**	**19.0%**
Suppliers and employees	(788 551)	(222 948)	28.3%	(221 688)	28.1%	(444 635)	56.4%	(186 796)	46.6%	18.7%
Finance charges	(5 146)	(1 380)	26.8%	(468)	9.1%	(1 849)	35.9%	(1 321)	9.7%	(64.5%)
Transfers and grants	-	(2 490)	-	(3 492)	-	(5 982)	-	(1 545)	2.9%	126.0%
Net Cash from/(used) Operating Activities	**600 533**	**(19 874)**	**(3.3%)**	**13 249**	**2.2%**	**(6 624)**	**(1.1%)**	**110 434**	**100.9%**	**(88.0%)**
Cash Flow from Investing Activities										
Receipts	**3 471**	**26 095**	**751.7%**	**38 921**	**1 121.2%**	**65 016**	**1 873.0%**	**-**	**16.4%**	**(100.0%)**
Proceeds on disposal of PPE	3 000	26 095	869.8%	38 921	1 297.4%	65 016	2 167.2%	-	16.4%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	471	-	-	-	-	-	-	-	-	-
Payments	**(354 953)**	**(60 563)**	**17.1%**	**(91 018)**	**25.6%**	**(151 582)**	**42.7%**	**(95 364)**	**51.1%**	**(4.6%)**
Capital assets	(354 953)	(60 563)	17.1%	(91 018)	25.6%	(151 582)	42.7%	(95 364)	51.1%	(4.6%)
Net Cash from/(used) Investing Activities	**(351 482)**	**(34 468)**	**9.8%**	**(52 097)**	**14.8%**	**(86 565)**	**24.6%**	**(95 364)**	**-**	**(45.4%)**
Cash Flow from Financing Activities										
Receipts	**62 906**	**81**	**.1%**	**63**	**.1%**	**144**	**.2%**	**50**	**-**	**24.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	62 906	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	81	-	63	-	144	-	50	-	24.6%
Payments	**(10 651)**	**(1 489)**	**14.0%**	**(1 603)**	**15.1%**	**(3 092)**	**29.0%**	**(1 295)**	**-**	**23.8%**
Repayment of borrowing	(10 651)	(1 489)	14.0%	(1 603)	15.1%	(3 092)	29.0%	(1 295)	-	23.8%
Net Cash from/(used) Financing Activities	**52 255**	**(1 408)**	**(2.7%)**	**(1 540)**	**(2.9%)**	**(2 948)**	**(5.6%)**	**(1 244)**	**-**	**23.8%**
Net Increase/(Decrease) in cash held	**301 306**	**(55 750)**	**(18.5%)**	**(40 388)**	**(13.4%)**	**(96 137)**	**(31.9%)**	**13 826**	**43.8%**	**(392.1%)**
Cash/cash equivalents at the year begin:	133 054	11 895	8.9%	(43 855)	(33.0%)	11 895	8.9%	49 344	-	(188.9%)
Cash/cash equivalents at the year end:	**434 361**	**(43 855)**	**(10.1%)**	**(84 243)**	**(19.4%)**	**(84 243)**	**(19.4%)**	**63 170**	**40.2%**	**(233.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 917	6.5%	7 603	5.5%	5 552	4.0%	115 545	84.0%	137 617	16.8%	-	-	121 132	88.0%
Trade and Other Receivables from Exchange Transactions - Electric	33 109	49.6%	8 971	13.4%	2 516	3.8%	22 219	33.3%	66 816	8.2%	-	-	24 735	37.0%
Receivables from Non-exchange Transactions - Property Rates	23 371	15.2%	20 510	13.3%	14 784	9.6%	95 068	61.8%	153 734	18.8%	-	-	109 853	71.0%
Receivables from Exchange Transactions - Waste Water Manageme	2 813	5.1%	2 846	5.2%	2 194	4.0%	47 283	85.8%	55 137	6.7%	-	-	49 478	89.0%
Receivables from Exchange Transactions - Waste Management	2 891	3.4%	2 893	3.4%	1 921	2.3%	76 535	90.9%	84 240	10.3%	-	-	78 456	93.0%
Receivables from Exchange Transactions - Property Rental Debtors	48	9.0%	39	7.3%	15	2.7%	430	81.0%	531	.1%	-	-	445	83.0%
Interest on Arrear Debtor Accounts	7	.1%	87	.6%	7	-	14 430	99.3%	14 531	1.8%	-	-	2 833	19.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 853	2.2%	20 286	6.6%	8 529	2.8%	271 067	88.4%	306 736	37.4%	-	-	278 874	90.0%
Total By Income Source	**78 009**	**9.5%**	**63 236**	**7.7%**	**35 519**	**4.3%**	**642 579**	**78.4%**	**819 342**	**100.0%**	**-**	**-**	**665 806**	**81.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1 848	10.2%	1 681	9.3%	1 060	5.9%	13 536	74.7%	18 125	2.2%	-	-	14 597	80.0%
Commercial	47 274	14.1%	36 879	11.0%	20 103	6.0%	230 549	68.9%	334 806	40.9%	-	-	248 361	74.0%
Households	28 887	6.2%	24 676	5.3%	14 355	3.1%	398 494	85.4%	466 411	56.9%	-	-	402 848	86.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**78 009**	**9.5%**	**63 236**	**7.7%**	**35 519**	**4.3%**	**642 579**	**78.4%**	**819 342**	**100.0%**	**-**	**-**	**665 806**	**81.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 671	100.0%	-	-	-	-	-	-	9 671	42.0%
Bulk Water	13 339	100.0%	-	-	-	-	-	-	13 339	58.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**23 010**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**23 010**	**100.0%**

Contact Details

Municipal Manager	Mr M G Seitisho (Acting)	018 788 9506
Financial Manager	Mr M G Wienekus	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**258 989**	**98 296**	**38.0%**	**70 430**	**27.2%**	**168 726**	**65.1%**	**74 491**	**60.9%**	**(5.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	3 800	259	6.8%	839	22.1%	1 098	28.9%	-	26.2%	(100.0%)
Rental of facilities and equipment	-	441	-	121	-	562	-	391	49.5%	(69.0%)
Interest earned - external investments	3 500	1 087	31.1%	1 285	36.7%	2 372	67.8%	1 477	91.8%	(13.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	19	87.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	49	-	25	-	74	-	26	55.1%	(4.4%)
Agency services	-	17 917	-	7 167	-	25 084	-	-	-	(100.0%)
Transfers recognised - operational	220 433	78 094	35.4%	61 038	27.7%	139 132	63.1%	72 054	70.8%	(15.3%)
Other own revenue	31 256	448	1.4%	(44)	(.1%)	405	1.3%	524	2.7%	(108.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**253 629**	**66 626**	**26.3%**	**62 862**	**24.8%**	**129 487**	**51.1%**	**51 766**	**41.6%**	**21.4%**
Employee related costs	159 201	40 749	25.6%	40 221	25.3%	80 970	50.9%	36 046	47.0%	11.6%
Remuneration of councillors	9 353	2 063	22.1%	2 132	22.8%	4 195	44.9%	1 908	43.0%	11.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 887	-	-	-	-	-	-	1 301	46.9%	(100.0%)
Finance charges	3 696	254	6.9%	-	-	254	6.9%	-	50.0%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	4 394	1 200	27.3%	997	22.7%	2 197	50.0%	1 155	26.3%	(13.6%)
Other expenditure	68 097	22 360	32.8%	19 511	28.7%	41 872	61.5%	11 356	33.5%	71.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 360**	**31 670**		**7 569**		**39 239**		**22 725**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 360**	**31 670**		**7 569**		**39 239**		**22 725**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**5 360**	**31 670**		**7 569**		**39 239**		**22 725**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 360**	**31 670**		**7 569**		**39 239**		**22 725**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 360**	**31 670**		**7 569**		**39 239**		**22 725**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**5 360**	**3 279**	**61.2%**	**1 461**	**27.3%**	**4 741**	**88.4%**	**-**	**-**	**(100.0%)**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	5 360	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**5 360**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 279	-	1 461	-	4 741	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**5 360**	**3 279**	**61.2%**	**1 461**	**27.3%**	**4 741**	**88.4%**	**-**	**-**	**(100.0%)**
Governance and Administration	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	200	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 160**	**1 181**	**54.7%**	**705**	**32.6%**	**1 886**	**87.3%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 160	1 181	54.7%	705	32.6%	1 886	87.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**2 099**	**-**	**756**	**-**	**2 855**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	2 099	-	756	-	2 855	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	3 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**258 989**	**101 731**	**39.3%**	**70 430**	**27.2%**	**172 161**	**66.5%**	**74 467**	**68.5%**	**(5.4%)**
Ratepayers and other	**35 056**	**22 549**	**64.3%**	**8 108**	**23.1%**	**30 657**	**87.5%**	**1 001**	**12.2%**	**710.0%**
Government - operating	220 433	78 094	35.4%	61 038	27.7%	139 132	63.1%	71 989	74.3%	(15.2%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	3 500	1 087	31.1%	1 285	36.7%	2 372	67.8%	1 477	92.2%	(13.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(253 629)**	**(27 516)**	**10.8%**	**(61 804)**	**24.4%**	**(89 320)**	**35.2%**	**(52 423)**	**46.6%**	**17.9%**
Suppliers and employees	(245 538)	(26 062)	10.6%	(60 807)	24.8%	(86 869)	35.4%	(51 268)	47.0%	18.6%
Finance charges	(3 696)	(254)	6.9%	-	-	(254)	6.9%	-	37.5%	-
Transfers and grants	(4 394)	(1 200)	27.3%	(997)	22.7%	(2 197)	50.0%	(1 155)	26.3%	(13.6%)
Net Cash from/(used) Operating Activities	**5 361**	**74 215**	**1 384.5%**	**8 626**	**160.9%**	**82 842**	**1 545.4%**	**22 044**	**(1 481.7%)**	**(60.9%)**
Cash Flow from Investing Activities										
Receipts	**(14 273)**	**(79)**	**.6%**	**(7)**	**.1%**	**(87)**	**.6%**	**(25 000)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	727	(79)	(10.9%)	(7)	(1.0%)	(87)	(11.9%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(15 000)	-	-	-	-	-	-	(25 000)	-	(100.0%)
Payments	**(5 360)**	**(1 886)**	**35.2%**	**(1 014)**	**18.9%**	**(2 900)**	**54.1%**	**-**	**-**	**(100.0%)**
Capital assets	(5 360)	(1 886)	35.2%	(1 014)	18.9%	(2 900)	54.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(19 633)**	**(1 965)**	**10.0%**	**(1 021)**	**5.2%**	**(2 986)**	**15.2%**	**(25 000)**	**-**	**(95.9%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(3 696)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55.1%**	**-**
Repayment of borrowing	(3 696)	-	-	-	-	-	-	-	55.1%	-
Net Cash from/(used) Financing Activities	**(3 696)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55.1%**	**-**
Net Increase/(Decrease) in cash held	**(17 969)**	**72 250**	**(402.1%)**	**7 605**	**(42.3%)**	**79 855**	**(444.4%)**	**(2 956)**	**(241.4%)**	**(357.3%)**
Cash/cash equivalents at the year begin:	(42 499)	33 020	(77.7%)	105 270	(247.7%)	33 020	(77.7%)	38 822	33.2%	171.2%
Cash/cash equivalents at the year end:	**(60 468)**	**105 270**	**(174.1%)**	**112 875**	**(186.7%)**	**112 875**	**(186.7%)**	**35 866**	**62.5%**	**214.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	.1%	0	-	723	38.0%	1 177	61.9%	1 902	100.0%	-	-	1 107	58.0%
Total By Income Source	**2**	**.1%**	**0**	**-**	**723**	**38.0%**	**1 177**	**61.9%**	**1 902**	**100.0%**	**-**	**-**	**1 107**	**58.0%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2	.1%	0	-	723	38.0%	1 177	61.9%	1 902	100.0%	-	-	1 107	58.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2**	**.1%**	**0**	**-**	**723**	**38.0%**	**1 177**	**61.9%**	**1 902**	**100.0%**	**-**	**-**	**1 107**	**58.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	935	57.9%	-	-	164	10.2%	516	32.0%	1 614	100.0%
Total	**935**	**57.9%**	**-**	**-**	**164**	**10.2%**	**516**	**32.0%**	**1 614**	**100.0%**

Contact Details

Municipal Manager	Mr M D Mokoena	011 411 5158
Financial Manager	Mr M J Ratlhogo	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**25 197 750**	**6 670 240**	**26.5%**	**6 235 001**	**24.7%**	**12 905 241**	**51.2%**	**6 355 644**	**52.9%**	**(1.9%)**
Property rates	5 007 906	1 617 548	32.3%	1 073 405	21.4%	2 690 954	53.7%	1 678 664	56.4%	(36.1%)
Property rates - penalties and collection charges	129 085	9 145	7.1%	22 183	17.2%	31 328	24.3%	6 987	31.4%	217.5%
Service charges - electricity revenue	10 065 627	2 567 322	25.5%	2 359 421	23.4%	4 926 743	48.9%	2 290 216	49.5%	3.0%
Service charges - water revenue	2 824 683	585 207	20.7%	638 778	22.6%	1 223 985	43.3%	574 448	43.6%	11.2%
Service charges - sanitation revenue	731 192	172 959	23.7%	175 833	24.0%	348 791	47.7%	158 591	47.8%	10.9%
Service charges - refuse revenue	461 541	112 178	24.3%	119 643	25.9%	231 821	50.2%	111 335	51.4%	7.5%
Service charges - other	132 957	33 820	25.4%	33 534	25.2%	67 355	50.7%	35 911	55.0%	(6.6%)
Rental of facilities and equipment	393 693	66 956	17.0%	140 176	35.6%	207 133	52.6%	102 482	55.8%	36.8%
Interest earned - external investments	374 237	72 873	19.5%	77 217	20.6%	150 090	40.1%	70 214	59.2%	10.0%
Interest earned - outstanding debtors	103 859	32 970	31.7%	34 754	33.5%	67 724	65.2%	26 677	58.5%	30.3%
Dividends received	-	-		-		-		-		-
Fines	108 163	(47 241)	(43.7%)	80 634	74.5%	33 393	30.9%	21 049	36.8%	283.1%
Licences and permits	24 406	11 679	47.9%	7 247	29.7%	18 925	77.5%	10 075	67.2%	(28.1%)
Agency services	12 058	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	2 359 637	785 361	33.3%	628 773	26.6%	1 414 134	59.9%	550 075	64.5%	14.3%
Other own revenue	2 434 475	649 409	26.7%	829 600	34.1%	1 479 009	60.8%	709 289	62.0%	17.0%
Gains on disposal of PPE	34 231	55	.2%	13 801	40.3%	13 857	40.5%	9 631	30.8%	43.3%
Operating Expenditure	**24 976 074**	**5 928 522**	**23.7%**	**5 889 723**	**23.6%**	**11 818 244**	**47.3%**	**5 973 291**	**47.6%**	**(1.4%)**
Employee related costs	6 681 852	1 460 801	21.9%	1 877 174	28.1%	3 337 975	50.0%	1 690 285	49.7%	11.1%
Remuneration of councillors	104 516	25 088	24.0%	25 044	24.0%	50 132	48.0%	20 891	49.8%	19.9%
Debt impairment	536 625	32 798	6.1%	31 924	5.9%	64 722	12.1%	71 942	19.1%	(55.6%)
Depreciation and asset impairment	1 842 045	460 662	25.0%	448 324	24.3%	908 985	49.3%	457 356	49.6%	(2.0%)
Finance charges	1 168 516	304 257	26.0%	345 660	29.6%	649 918	55.6%	432 494	55.7%	(20.1%)
Bulk purchases	8 045 483	2 336 461	29.0%	1 627 011	20.2%	3 963 473	49.3%	1 768 446	51.3%	(8.0%)
Other Materials	6 480	15 254	235.4%	10 689	165.0%	25 944	400.4%	11 207	116.4%	(4.6%)
Contracted services	3 409 928	728 763	21.4%	798 610	23.4%	1 527 373	44.8%	840 201	40.1%	(5.0%)
Transfers and grants	203 713	46 813	23.0%	57 437	28.2%	104 250	51.2%	57 944	48.2%	(.9%)
Other expenditure	2 975 494	517 866	17.4%	667 945	22.4%	1 185 811	39.9%	619 911	40.8%	7.7%
Loss on disposal of PPE	1 423	(242)	(17.0%)	(97)	(6.8%)	(338)	(23.8%)	2 614	241.7%	(103.7%)
Surplus/(Deficit)	**221 676**	**741 718**		**345 278**		**1 086 996**		**382 353**		
Transfers recognised - capital	3 183 432	580 138	18.2%	1 031 159	32.4%	1 611 298	50.6%	332 114	23.1%	210.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 405 108**	**1 321 856**		**1 376 438**		**2 698 294**		**714 467**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 405 108**	**1 321 856**		**1 376 438**		**2 698 294**		**714 467**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 405 108**	**1 321 856**		**1 376 438**		**2 698 294**		**714 467**		
Share of surplus/ (deficit) of associate	-	(0)	-	0	-	-	-	-	-	(100.0%)
Surplus/(Deficit) for the year	**3 405 108**	**1 321 856**		**1 376 438**		**2 698 294**		**714 467**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**5 466 767**	**814 253**	**14.9%**	**1 293 829**	**23.7%**	**2 108 082**	**38.6%**	**834 910**	**27.0%**	**55.0%**
National Government	2 404 086	259 343	10.8%	573 879	23.9%	833 222	34.7%	181 943	14.3%	215.4%
Provincial Government	761 883	327 533	43.0%	448 975	58.9%	776 508	101.9%	228 399	38.2%	96.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 463	1 084	6.2%	484	2.8%	1 568	9.0%	-	-	(100.0%)
Transfers recognised - capital	**3 183 432**	**587 960**	**18.5%**	**1 023 338**	**32.1%**	**1 611 298**	**50.6%**	**410 342**	**22.5%**	**149.4%**
Borrowing	1 000 000	-	-	-	-	-	-	122 467	8.2%	(100.0%)
Internally generated funds	1 283 335	226 293	17.6%	270 491	21.1%	496 784	38.7%	300 761	72.6%	(10.1%)
Public contributions and donations	-	-	-	-	-	-	-	1 340	2.4%	(100.0%)
Capital Expenditure Standard Classification	**5 466 767**	**814 253**	**14.9%**	**1 293 829**	**23.7%**	**2 108 082**	**38.6%**	**834 910**	**27.0%**	**55.0%**
Governance and Administration	**134 250**	**13 466**	**10.0%**	**16 366**	**12.2%**	**29 832**	**22.2%**	**45 537**	**41.7%**	**(64.1%)**
Executive & Council	13 500	510	3.8%	221	1.6%	731	5.4%	838	15.7%	(73.6%)
Budget & Treasury Office	110 580	4 343	3.9%	4 706	4.3%	9 049	8.2%	29 854	55.7%	(84.2%)
Corporate Services	10 170	8 613	84.7%	11 439	112.5%	20 052	197.2%	14 845	36.3%	(22.9%)
Community and Public Safety	**972 038**	**369 642**	**38.0%**	**505 215**	**52.0%**	**874 857**	**90.0%**	**271 842**	**33.4%**	**85.8%**
Community & Social Services	80 537	8 900	11.1%	4 822	6.0%	13 722	17.0%	11 537	11.7%	(58.2%)
Sport And Recreation	24 612	2 122	8.6%	446	1.8%	2 568	10.4%	2 184	24.1%	(79.6%)
Public Safety	47 321	2 544	5.4%	9 577	20.2%	12 121	25.6%	5 525	65.6%	73.3%
Housing	789 306	353 938	44.8%	487 180	61.7%	841 118	106.6%	251 103	35.5%	94.0%
Health	30 262	2 138	7.1%	3 190	10.5%	5 328	17.6%	1 493	21.5%	113.7%
Economic and Environmental Services	**2 155 200**	**103 395**	**4.8%**	**149 297**	**6.9%**	**252 692**	**11.7%**	**171 140**	**18.7%**	**(12.8%)**
Planning and Development	323 127	26 542	8.2%	32 677	10.1%	59 219	18.3%	40 055	22.8%	(18.4%)
Road Transport	1 797 873	76 853	4.3%	116 620	6.5%	193 473	10.8%	131 085	18.0%	(11.0%)
Environmental Protection	34 200	-	-	-	-	-	-	-	-	-
Trading Services	**2 166 428**	**327 695**	**15.1%**	**622 777**	**28.7%**	**950 472**	**43.9%**	**346 365**	**28.4%**	**79.8%**
Electricity	568 798	92 003	16.2%	137 724	24.2%	229 727	40.4%	92 074	38.5%	49.6%
Water	744 430	81 302	10.9%	174 892	23.5%	256 194	34.4%	94 847	19.4%	84.4%
Waste Water Management	770 400	132 551	17.2%	275 036	35.7%	407 587	52.9%	138 677	31.4%	98.3%
Waste Management	82 800	21 839	26.4%	35 125	42.4%	56 964	68.8%	20 767	21.7%	69.1%
Other	**38 851**	**55**	**.1%**	**174**	**.4%**	**229**	**.6%**	**26**	**-**	**569.2%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**27 724 055**	**6 887 935**	**24.8%**	**6 442 627**	**23.2%**	**13 330 562**	**48.1%**	**5 962 356**	**48.2%**	**8.1%**
Ratepayers and other	**21 702 891**	**5 555 398**	**25.6%**	**4 103 496**	**18.9%**	**9 658 894**	**44.5%**	**5 154 648**	**50.6%**	**(20.4%)**
Government - operating	2 359 637	837 313	35.5%	1 223 646	51.9%	2 060 959	87.3%	549 547	64.5%	122.7%
Government - capital	3 183 432	386 532	12.1%	711 450	22.3%	1 097 981	34.5%	18 572	12.0%	3 730.8%
Interest	478 096	108 692	22.7%	404 036	84.5%	512 728	107.2%	239 589	101.7%	68.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(22 177 549)**	**(6 186 396)**	**27.9%**	**(6 812 676)**	**30.7%**	**(12 999 072)**	**58.6%**	**(6 049 388)**	**59.0%**	**12.6%**
Suppliers and employees	(20 805 320)	(5 840 146)	28.1%	(6 471 827)	31.1%	(12 311 973)	59.2%	(5 483 275)	57.0%	18.0%
Finance charges	(1 168 516)	(299 437)	25.6%	(340 849)	29.2%	(640 286)	54.8%	(482 004)	135.8%	(29.3%)
Transfers and grants	(203 713)	(46 813)	23.0%	-	-	(46 813)	23.0%	(84 109)	48.3%	(100.0%)
Net Cash from/(used) Operating Activities	**5 546 506**	**701 539**	**12.6%**	**(370 049)**	**(6.7%)**	**331 490**	**6.0%**	**(87 032)**	**2.6%**	**325.2%**
Cash Flow from Investing Activities										
Receipts	**(2 206)**	**(387 504)**	**17 565.9%**	**1 049 820**	**(47 589.3%)**	**662 315**	**(30 023.4%)**	**217 178**	**355.4%**	**383.4%**
Proceeds on disposal of PPE	34 231	297	.9%	-	-	297	.9%	7 017	22.5%	(100.0%)
Decrease in non-current debtors	(5 840)	14 557	(249.3%)	-	-	14 557	(249.3%)	(120 513)	104.5%	(100.0%)
Decrease in other non-current receivables	-	(17 125)	-	-	-	(17 125)	-	(121 932)	169.6%	(100.0%)
Decrease (increase) in non-current investments	(30 597)	(385 233)	1 259.1%	1 049 820	(3 431.1%)	664 586	(2 172.1%)	452 606	-	131.9%
Payments	**(4 923 552)**	**(814 253)**	**16.5%**	**(539 442)**	**11.0%**	**(1 353 695)**	**27.5%**	**(997 634)**	**30.0%**	**(45.9%)**
Capital assets	(4 923 552)	(814 253)	16.5%	(539 442)	11.0%	(1 353 695)	27.5%	(997 634)	30.0%	(45.9%)
Net Cash from/(used) Investing Activities	**(4 925 758)**	**(1 201 757)**	**24.4%**	**510 377**	**(10.4%)**	**(691 380)**	**14.0%**	**(780 456)**	**30.7%**	**(165.4%)**
Cash Flow from Financing Activities										
Receipts	**1 055 907**	**(24 409)**	**(2.3%)**	**-**	**-**	**(24 409)**	**(2.3%)**	**1 849**	**.1%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55 907	(24 409)	(43.7%)	-	-	(24 409)	(43.7%)	1 849	6.0%	(100.0%)
Payments	**(1 157 779)**	**(296 875)**	**25.6%**	**(218 231)**	**18.8%**	**(515 106)**	**44.5%**	**(370 760)**	**70.2%**	**(41.1%)**
Repayment of borrowing	(1 157 779)	(296 875)	25.6%	(218 231)	18.8%	(515 106)	44.5%	(370 760)	70.2%	(41.1%)
Net Cash from/(used) Financing Activities	**(101 872)**	**(321 284)**	**315.4%**	**(218 231)**	**214.2%**	**(539 515)**	**529.6%**	**(368 911)**	**(82.1%)**	**(40.8%)**
Net Increase/(Decrease) in cash held	**518 876**	**(821 502)**	**(158.3%)**	**(77 902)**	**(15.0%)**	**(899 404)**	**(173.3%)**	**(1 236 400)**	**(643.2%)**	**(93.7%)**
Cash/cash equivalents at the year begin:	4 786 847	5 295 260	110.6%	4 473 758	93.5%	5 295 260	110.6%	3 940 310	128.5%	13.5%
Cash/cash equivalents at the year end:	**5 305 724**	**4 473 758**	**84.3%**	**4 395 856**	**82.9%**	**4 395 856**	**82.9%**	**2 703 911**	**66.7%**	**62.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	132 882	9.0%	66 337	4.5%	37 480	2.5%	1 239 047	84.0%	1 475 745	26.2%	1 506	.1%	679 138	46.0%
Trade and Other Receivables from Exchange Transactions - Electric	377 580	55.1%	90 858	13.3%	25 809	3.8%	190 813	27.9%	685 061	12.2%	3 329	.5%	315 265	46.0%
Receivables from Non-exchange Transactions - Property Rates	245 110	10.9%	161 785	7.2%	38 451	1.7%	1 793 996	80.1%	2 239 341	39.7%	13 267	.6%	1 030 545	46.0%
Receivables from Exchange Transactions - Waste Water Manageme	72 992	26.3%	19 378	7.0%	9 231	3.3%	175 766	63.4%	277 367	4.9%	56	-	127 644	46.0%
Receivables from Exchange Transactions - Waste Management	2 271	51.5%	1 479	33.5%	133	3.0%	530	12.0%	4 412	.1%	32	.7%	2 031	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	7 436	5.5%	21 498	16.0%	2 682	2.0%	103 026	76.5%	134 641	2.4%	38 479	28.6%	61 858	45.0%
Interest on Arrear Debtor Accounts	(183 123)	(24.9%)	35 978	4.9%	24 962	3.4%	858 796	116.6%	736 613	13.1%	4 857	.7%	338 989	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 864	4.7%	4 877	5.9%	(85)	(.1%)	73 632	89.5%	82 288	1.5%	1 178	1.4%	31 639	38.0%
Total By Income Source	**659 013**	**11.7%**	**402 189**	**7.1%**	**138 662**	**2.5%**	**4 435 605**	**78.7%**	**5 635 469**	**100.0%**	**62 704**	**1.1%**	**2 587 108**	**45.0%**
Debtors Age Analysis By Customer Group														
Organs of State	22 942	12.6%	7 834	4.3%	1 957	1.1%	149 630	82.1%	182 363	3.2%	2 876	1.6%	80 411	44.0%
Commercial	200 014	8.0%	230 789	9.2%	69 937	2.8%	2 010 134	80.1%	2 510 874	44.6%	25 132	1.0%	1 152 851	45.0%
Households	424 521	15.2%	158 605	5.7%	65 595	2.3%	2 150 960	76.8%	2 799 680	49.7%	32 339	1.2%	1 288 413	46.0%
Other	11 536	8.1%	4 962	3.5%	1 173	.8%	124 881	87.6%	142 552	2.5%	2 358	1.7%	65 433	45.0%
Total By Customer Group	**659 013**	**11.7%**	**402 189**	**7.1%**	**138 662**	**2.5%**	**4 435 605**	**78.7%**	**5 635 469**	**100.0%**	**62 704**	**1.1%**	**2 587 108**	**45.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	427 807	100.0%	-	-	-	-	-	-	427 807	25.9%
Bulk Water	125 610	100.0%	-	-	-	-	-	-	125 610	7.6%
PAYE deductions	65 650	100.0%	-	-	-	-	-	-	65 650	4.0%
VAT (output less input)	3	100.0%	-	-	-	-	-	-	3	-
Pensions / Retirement	85 668	100.0%	-	-	-	-	-	-	85 668	5.2%
Loan repayments	-	-	35 893	4.0%	171 240	18.9%	697 486	77.1%	904 620	54.8%
Trade Creditors	35 173	88.1%	506	1.3%	290	.7%	3 941	9.9%	39 909	2.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16	100.0%	-	-	-	-	-	-	16	-
Total	**739 927**	**44.9%**	**36 399**	**2.2%**	**171 530**	**10.4%**	**701 427**	**42.5%**	**1 649 283**	**100.0%**

Contact Details

Municipal Manager	Mr Sibusiso Sithole	031 311 2130
Financial Manager	Mr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: VULAMEHLO (KZN211)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**45 528**	**19 026**	**41.8%**	**10 057**	**22.1%**	**29 083**	**63.9%**	**12 961**	**87.2%**	**(22.4%)**
Property rates	2 244	562	25.1%	559	24.9%	1 122	50.0%	464	60.7%	20.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	228	52	22.7%	53	23.2%	105	46.0%	49	-	7.3%
Interest earned - external investments	300	164	54.7%	223	74.2%	387	128.9%	98	-	126.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	41 543	18 236	43.9%	9 146	22.0%	27 383	65.9%	12 333	85.6%	(25.8%)
Other own revenue	1 213	11	.9%	76	6.3%	87	7.2%	17	233.6%	348.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**58 528**	**11 897**	**20.3%**	**10 279**	**17.6%**	**22 176**	**37.9%**	**17 021**	**69.1%**	**(39.6%)**
Employee related costs	16 206	4 253	26.2%	3 681	22.7%	7 934	49.0%	3 151	49.2%	16.8%
Remuneration of councillors	7 080	1 761	24.9%	1 698	24.0%	3 459	48.9%	1 335	45.6%	27.2%
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 000	1 345	10.3%	1 355	10.4%	2 700	20.8%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	654	45	6.9%	-	-	45	6.9%	-	-	-
Contracted services	6 997	13	.2%	415	5.9%	428	6.1%	616	25.1%	(32.7%)
Transfers and grants	-	407	-	-	-	407	-	(1 239)	-	(100.0%)
Other expenditure	13 591	4 073	30.0%	3 130	23.0%	7 203	53.0%	13 158	194.2%	(76.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 000)**	**7 129**		**(222)**		**6 907**		**(4 059)**		
Transfers recognised - capital	23 614	5 868	24.8%	7 882	33.4%	13 749	58.2%	1 849	-	326.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 614**	**12 996**		**7 660**		**20 656**		**(2 210)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 614**	**12 996**		**7 660**		**20 656**		**(2 210)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 614**	**12 996**		**7 660**		**20 656**		**(2 210)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 614**	**12 996**		**7 660**		**20 656**		**(2 210)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**23 614**	**5 355**	**22.7%**	**6 948**	**29.4%**	**12 303**	**52.1%**	**4 514**	**23.7%**	**53.9%**
National Government	18 614	5 355	28.8%	6 948	37.3%	12 303	66.1%	4 514	25.5%	53.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 000	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 614**	**5 355**	**22.7%**	**6 948**	**29.4%**	**12 303**	**52.1%**	**4 514**	**25.5%**	**53.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23 614**	**5 355**	**22.7%**	**6 948**	**29.4%**	**12 303**	**52.1%**	**4 514**	**23.3%**	**53.9%**
Governance and Administration	**1 577**	**-**	**-**	**-**	**-**	**-**	**-**	**4 514**	**24.3%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	4 514	25.1%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 577	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 037**	**5 355**	**24.3%**	**6 948**	**31.5%**	**12 303**	**55.8%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	22 037	5 355	24.3%	6 948	31.5%	12 303	55.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**74 508**	**25 221**	**33.8%**	**13 240**	**17.8%**	**38 461**	**51.6%**	**24 919**	**121.7%**	**(46.9%)**
Ratepayers and other	**7 918**	**245**	**3.1%**	**1 207**	**15.2%**	**1 452**	**18.3%**	**3 782**	**381.0%**	**(68.1%)**
Government - operating	42 676	20 873	48.9%	8 660	20.3%	29 533	69.2%	10 720	73.4%	(19.2%)
Government - capital	23 614	4 000	16.9%	3 150	13.3%	7 150	30.3%	10 319	-	(69.5%)
Interest	300	103	34.4%	223	74.3%	326	108.7%	98	37.9%	126.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(44 539)**	**(9 379)**	**21.1%**	**(9 759)**	**21.9%**	**(19 138)**	**43.0%**	**(24 730)**	**101.5%**	**(60.5%)**
Suppliers and employees	(44 179)	(7 118)	16.1%	(9 024)	20.4%	(16 143)	36.5%	(24 730)	(248.4%)	(63.5%)
Finance charges	(360)	(60)	16.6%	(56)	15.7%	(116)	32.3%	-	-	(100.0%)
Transfers and grants	-	(2 201)	-	(679)	-	(2 879)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**29 970**	**15 842**	**52.9%**	**3 480**	**11.6%**	**19 323**	**64.5%**	**188**	**264.1%**	**1 746.4%**
Cash Flow from Investing Activities										
Receipts	**(5 000)**	**-**	**-**	**(5 000)**	**100.0%**	**(5 000)**	**100.0%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 000	-	-	(7 280)	(728.0%)	(7 280)	(728.0%)	-	-	(100.0%)
Decrease (increase) in non-current investments	(6 000)	-	-	2 280	(38.0%)	2 280	(38.0%)	-	-	(100.0%)
Payments	**(23 614)**	**(5 669)**	**24.0%**	**(6 486)**	**27.5%**	**(12 154)**	**51.5%**	**-**	**-**	**(100.0%)**
Capital assets	(23 614)	(5 669)	24.0%	(6 486)	27.5%	(12 154)	51.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(28 614)**	**(5 669)**	**19.8%**	**(11 486)**	**40.1%**	**(17 154)**	**60.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**256**	**-**	**-**	**-**	**-**	**-**	**-**	**44**	**(32.0%)**	**(100.0%)**
Short term loans	(744)	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000	-	-	-	-	-	-	44	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(500)**	**(174)**	**34.9%**	**(333)**	**66.6%**	**(507)**	**101.5%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(500)	(174)	34.9%	(333)	66.6%	(507)	101.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(244)**	**(174)**	**71.4%**	**(333)**	**136.4%**	**(507)**	**207.8%**	**44**	**(32.0%)**	**(858.1%)**
Net Increase/(Decrease) in cash held	**1 111**	**9 999**	**899.7%**	**(8 339)**	**(750.3%)**	**1 661**	**149.4%**	**232**	**100.1%**	**(3 687.5%)**
Cash/cash equivalents at the year begin:	1 904	5 571	292.6%	15 571	817.8%	5 571	292.6%	13 888	.3%	12.1%
Cash/cash equivalents at the year end:	**3 015**	**15 571**	**516.4%**	**7 232**	**239.8%**	**7 232**	**239.8%**	**14 121**	**86.8%**	**(48.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	175	6.4%	94	3.4%	115	4.2%	2 366	86.0%	2 751	120.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	(2.5%)	(3)	.7%	(1)	.1%	(472)	101.7%	(464)	(20.3%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**187**	**8.2%**	**91**	**4.0%**	**115**	**5.0%**	**1 894**	**82.8%**	**2 287**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	49	9.7%	(6)	(1.2%)	24	4.7%	440	86.9%	507	22.2%	-	-	-	-
Commercial	10	3.3%	10	3.3%	10	3.3%	265	90.2%	294	12.8%	-	-	-	-
Households	1	.9%	1	.9%	1	.9%	103	97.3%	106	4.6%	-	-	-	-
Other	127	9.2%	87	6.3%	81	5.8%	1 086	78.7%	1 380	60.4%	-	-	-	-
Total By Customer Group	**187**	**8.2%**	**91**	**4.0%**	**115**	**5.0%**	**1 894**	**82.8%**	**2 287**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	72	78.2%	-	-	20	21.8%	-	-	93	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**72**	**78.2%**	**-**	**-**	**20**	**21.8%**	**-**	**-**	**93**	**100.0%**

Contact Details

Municipal Manager	M H Zulu	039 974 0450
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**134 732**	**89 877**	**66.7%**	**11 587**	**8.6%**	**101 465**	**75.3%**	**12 094**	**70.8%**	**(4.2%)**
Property rates	66 296	66 014	99.6%	(2 055)	(3.1%)	63 960	96.5%	942	109.6%	(318.1%)
Property rates - penalties and collection charges	1 000	541	54.1%	(45)	(4.5%)	497	49.7%	68	15.0%	(165.3%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 779	7 048	90.6%	151	1.9%	7 199	92.5%	(297)	102.0%	(150.9%)
Service charges - other	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	4 859	1 060	21.8%	1 010	20.8%	2 070	42.6%	363	17.2%	178.2%
Interest earned - external investments	3 000	18	.6%	14	.5%	32	1.1%	4	.5%	206.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	675	273	40.4%	(194)	(28.7%)	79	11.7%	1 208	90.0%	(116.0%)
Licences and permits	3 105	522	16.8%	755	24.3%	1 277	41.1%	191	11.5%	295.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	42 403	13 487	31.8%	11 129	26.2%	24 616	58.1%	9 305	27.4%	19.6%
Other own revenue	5 615	914	16.3%	823	14.7%	1 736	30.9%	308	8.4%	166.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**152 278**	**23 565**	**15.5%**	**28 905**	**19.0%**	**52 470**	**34.5%**	**25 805**	**33.4%**	**12.0%**
Employee related costs	61 359	13 825	22.5%	17 009	27.7%	30 834	50.3%	15 748	53.3%	8.0%
Remuneration of councillors	5 813	1 350	23.2%	928	16.0%	2 278	39.2%	1 260	29.9%	(26.3%)
Debt impairment	2 750	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 000	-	-	-	-	-	-	-	-	-
Finance charges	19	-	-	10	50.0%	10	50.0%	10	1.0%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	13 788	2 807	20.4%	3 003	21.8%	5 810	42.1%	1 803	22.7%	66.5%
Transfers and grants	4 630	813	17.6%	835	18.0%	1 648	35.6%	856	27.4%	(2.4%)
Other expenditure	47 919	4 769	10.0%	7 120	14.9%	11 890	24.8%	6 129	26.2%	16.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 546)**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		
Transfers recognised - capital	17 547	-	-	-	-	-	-	-	77.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1**	**66 312**		**(17 317)**		**48 995**		**(13 712)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**29 101**	**1 497**	**5.1%**	**3 906**	**13.4%**	**5 403**	**18.6%**	**5 514**	**30.9%**	**(29.2%)**
National Government	16 692	1 451	8.7%	3 325	19.9%	4 776	28.6%	2 933	31.1%	13.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	903	-	(100.0%)
Transfers recognised - capital	**16 692**	**1 451**	**8.7%**	**3 325**	**19.9%**	**4 776**	**28.6%**	**3 836**	**39.6%**	**(13.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 409	46	.4%	581	4.7%	627	5.1%	1 678	30.7%	(65.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 101**	**1 497**	**5.1%**	**3 906**	**13.4%**	**5 403**	**18.6%**	**5 514**	**30.9%**	**(29.2%)**
Governance and Administration	**103**	**233**	**226.6%**	**378**	**368.1%**	**611**	**594.7%**	**1 191**	**50.2%**	**(68.2%)**
Executive & Council	10	-	-	9	89.8%	9	89.8%	13	27.9%	(29.1%)
Budget & Treasury Office	16	-	-	-	-	-	-	2	17.2%	(100.0%)
Corporate Services	77	233	301.4%	369	477.9%	602	779.3%	1 176	50.7%	(68.6%)
Community and Public Safety	**1 238**	**128**	**10.3%**	**356**	**28.7%**	**484**	**39.1%**	**787**	**30.5%**	**(54.8%)**
Community & Social Services	430	-	-	221	51.3%	221	51.3%	213	40.0%	3.8%
Sport And Recreation	446	122	27.5%	66	14.7%	188	42.2%	565	108.3%	(88.4%)
Public Safety	362	6	1.5%	69	19.2%	75	20.7%	1	.1%	5 839.5%
Housing	-	-	-	-	-	-	-	9	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 945**	**1 136**	**4.6%**	**3 171**	**12.7%**	**4 308**	**17.3%**	**3 520**	**28.3%**	**(9.9%)**
Planning and Development	243	25	10.1%	190	78.2%	215	88.3%	48	8.1%	297.0%
Road Transport	24 692	1 112	4.5%	2 981	12.1%	4 093	16.6%	3 468	29.1%	(14.0%)
Environmental Protection	10	-	-	-	-	-	-	5	50.2%	(100.0%)
Trading Services	**2 815**	**-**	**-**	**-**	**-**	**-**	**-**	**16**	**9.7%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	16	-	(100.0%)
Waste Management	2 815	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**145 015**	**58 667**	**40.5%**	**35 236**	**24.3%**	**93 903**	**64.8%**	**45 362**	**76.1%**	**(22.3%)**
Ratepayers and other	**83 065**	**27 974**	**33.7%**	**23 219**	**28.0%**	**51 193**	**61.6%**	**27 816**	**72.6%**	**(16.5%)**
Government - operating	41 403	20 813	50.3%	12 017	29.0%	32 830	79.3%	11 226	83.1%	7.1%
Government - capital	17 547	9 880	56.3%	-	-	9 880	56.3%	6 321	90.0%	(100.0%)
Interest	3 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(129 079)**	**(51 229)**	**39.7%**	**(42 627)**	**33.0%**	**(93 856)**	**72.7%**	**(41 022)**	**76.4%**	**3.9%**
Suppliers and employees	(129 060)	(51 229)	39.7%	(42 627)	33.0%	(93 856)	72.7%	(41 022)	76.5%	3.9%
Finance charges	(19)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**15 936**	**7 438**	**46.7%**	**(7 391)**	**(46.4%)**	**47**	**.3%**	**4 341**	**74.5%**	**(270.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**4 091**	**-**	**10 721**	**-**	**14 812**	**-**	**17 000**	**1 100.0%**	**(36.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	1 091	-	1 221	-	2 312	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	3 000	-	9 500	-	12 500	-	17 000	1 100.0%	(44.1%)
Payments	**(29 101)**	**(3 432)**	**11.8%**	**(9 300)**	**32.0%**	**(12 732)**	**43.8%**	**(12 785)**	**105.4%**	**(27.3%)**
Capital assets	(29 101)	(3 432)	11.8%	(9 300)	32.0%	(12 732)	43.8%	(12 785)	105.4%	(27.3%)
Net Cash from/(used) Investing Activities	**(29 101)**	**659**	**(2.3%)**	**1 421**	**(4.9%)**	**2 080**	**(7.1%)**	**4 215**	**27.3%**	**(66.3%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 536)**	**504.0%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	(4 536)	504.0%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 536)**	**(126.0%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(13 165)**	**8 097**	**(61.5%)**	**(5 970)**	**45.3%**	**2 127**	**(16.2%)**	**4 019**	**296.9%**	**(248.5%)**
Cash/cash equivalents at the year begin:	95 698	2 129	2.2%	10 226	10.7%	2 129	2.2%	6 123	227.9%	67.0%
Cash/cash equivalents at the year end:	**82 533**	**10 226**	**12.4%**	**4 256**	**5.2%**	**4 256**	**5.2%**	**10 143**	**267.1%**	**(58.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 251	8.7%	1 790	4.8%	1 153	3.1%	31 325	83.5%	37 519	71.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	445	9.3%	235	4.9%	178	3.7%	3 934	82.1%	4 792	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	.5%	34	.5%	31	.4%	7 005	98.6%	7 108	13.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 676)	(132.2%)	178	6.4%	123	4.4%	6 156	221.4%	2 781	5.3%	-	-	-	-
Total By Income Source	**57**	**.1%**	**2 237**	**4.3%**	**1 486**	**2.8%**	**48 420**	**92.8%**	**52 199**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(196)	(4.1%)	3	.1%	4	.1%	4 963	104.0%	4 774	9.1%	-	-	-	-
Commercial	242	3.7%	359	5.4%	253	3.8%	5 756	87.1%	6 611	12.7%	-	-	-	-
Households	(17)	-	1 839	4.6%	1 192	3.0%	36 921	92.5%	39 934	76.5%	-	-	-	-
Other	28	3.2%	36	4.1%	36	4.1%	780	88.6%	880	1.7%	-	-	-	-
Total By Customer Group	**57**	**.1%**	**2 237**	**4.3%**	**1 486**	**2.8%**	**48 420**	**92.8%**	**52 199**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 856	100.0%	-	-	-	-	-	-	18 856	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 856**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**18 856**	**100.0%**

Contact Details

Municipal Manager	XS Luthuli	039 976 1202
Financial Manager	A Nunkumar	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**108 973**	**25 479**	**23.4%**	**24 429**	**22.4%**	**49 908**	**45.8%**	**17 448**	**36.8%**	**40.0%**
Property rates	4 158	4 158	100.0%	-	-	4 158	100.0%	-	109.1%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 600	1 062	66.4%	1 015	63.4%	2 077	129.8%	729	163.6%	39.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 085	16 304	15.8%	21 728	21.1%	38 031	36.9%	15 707	31.2%	38.3%
Other own revenue	130	3 955	3 042.3%	1 686	1 297.3%	5 641	4 339.6%	1 012	2 322.3%	66.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**98 893**	**19 408**	**19.6%**	**21 728**	**22.0%**	**41 135**	**41.6%**	**15 707**	**34.4%**	**38.3%**
Employee related costs	30 145	5 913	19.6%	7 158	23.7%	13 070	43.4%	6 186	43.8%	15.7%
Remuneration of councillors	11 046	2 637	23.9%	2 734	24.8%	5 371	48.6%	2 492	48.9%	9.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 500	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 700	-	-	-	-	-	-	-	-	-
Transfers and grants	1 233	-	-	-	-	-	-	-	-	-
Other expenditure	48 269	10 859	22.5%	11 835	24.5%	22 694	47.0%	7 029	30.4%	68.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 080**	**6 071**		**2 702**		**8 772**		**1 741**		
Transfers recognised - capital	34 189	4 220	12.3%	13 131	38.4%	17 351	50.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 269**	**10 291**		**15 833**		**26 124**		**1 741**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44 269**	**10 291**		**15 833**		**26 124**		**1 741**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 269**	**10 291**		**15 833**		**26 124**		**1 741**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 269**	**10 291**		**15 833**		**26 124**		**1 741**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**44 269**	**4 427**	**10.0%**	**13 531**	**30.6%**	**17 958**	**40.6%**	**8 015**	**31.1%**	**68.8%**
National Government	44 269	4 427	10.0%	13 531	30.6%	17 958	40.6%	8 015	31.1%	68.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 269**	**4 427**	**10.0%**	**13 531**	**30.6%**	**17 958**	**40.6%**	**8 015**	**31.1%**	**68.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44 269**	**4 427**	**10.0%**	**13 531**	**30.6%**	**17 958**	**40.6%**	**8 015**	**31.1%**	**68.8%**
Governance and Administration	**2 280**	**283**	**12.4%**	**510**	**22.4%**	**793**	**34.8%**	**405**	**47.8%**	**26.0%**
Executive & Council	120	-	-	-	-	-	-	-	38.9%	-
Budget & Treasury Office	-	-	-	-	-	-	-	23	254.0%	(100.0%)
Corporate Services	2 160	283	13.1%	510	23.6%	793	36.7%	381	43.6%	33.6%
Community and Public Safety	**41 989**	**4 144**	**9.9%**	**13 021**	**31.0%**	**17 165**	**40.9%**	**7 600**	**30.7%**	**71.3%**
Community & Social Services	41 989	4 144	9.9%	13 021	31.0%	17 165	40.9%	7 600	30.7%	71.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10**	**69.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	10	69.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**143 292**	**59 580**	**41.6%**	**47 430**	**33.1%**	**107 010**	**74.7%**	**50 871**	**75.6%**	**(6.8%)**
Ratepayers and other	**4 418**	**860**	**19.5%**	**3 396**	**76.9%**	**4 256**	**96.3%**	**3 118**	**145.5%**	**8.9%**
Government - operating	102 085	45 934	45.0%	32 515	31.9%	78 449	76.8%	33 726	76.4%	(3.6%)
Government - capital	35 189	11 724	33.3%	10 504	29.9%	22 228	63.2%	13 298	63.0%	(21.0%)
Interest	1 600	1 062	66.4%	1 015	63.4%	2 077	129.8%	729	163.6%	39.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(85 406)**	**(19 417)**	**22.7%**	**(21 728)**	**25.4%**	**(41 144)**	**48.2%**	**(15 707)**	**34.4%**	**38.3%**
Suppliers and employees	(84 173)	(19 417)	23.1%	(21 728)	25.8%	(41 144)	48.9%	(15 707)	34.4%	38.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 233)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 886**	**40 164**	**69.4%**	**25 702**	**44.4%**	**65 866**	**113.8%**	**35 163**	**159.2%**	**(26.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(43 269)**	**(4 220)**	**9.8%**	**(13 131)**	**30.3%**	**(17 351)**	**40.1%**	**(7 589)**	**29.6%**	**73.0%**
Capital assets	(43 269)	(4 220)	9.8%	(13 131)	30.3%	(17 351)	40.1%	(7 589)	29.6%	73.0%
Net Cash from/(used) Investing Activities	**(43 269)**	**(4 220)**	**9.8%**	**(13 131)**	**30.3%**	**(17 351)**	**40.1%**	**(7 589)**	**29.6%**	**73.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 617**	**35 944**	**245.9%**	**12 571**	**86.0%**	**48 514**	**331.9%**	**27 575**	**(8 619 915.4%)**	**(54.4%)**
Cash/cash equivalents at the year begin:	41 027	-	-	35 944	87.6%	-	-	27 765	-	29.5%
Cash/cash equivalents at the year end:	**55 644**	**35 944**	**64.6%**	**48 514**	**87.2%**	**48 514**	**87.2%**	**55 340**	**(8 619 915.4%)**	**(12.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1)	-	-	-	(1)	-	6 938	100.0%	6 936	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**(1)**	**-**	**-**	**-**	**(1)**	**-**	**6 938**	**100.0%**	**6 936**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	4 938	100.0%	4 938	71.2%	-	-	-	-
Commercial	(1)	(.1%)	-	-	(1)	(.1%)	1 315	100.1%	1 313	18.9%	-	-	-	-
Households	-	-	-	-	-	-	685	100.0%	685	9.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(1)**	**-**	**-**	**-**	**(1)**	**-**	**6 938**	**100.0%**	**6 936**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms N C Mgijima	039 972 0005
Financial Manager	O Khushi	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**101 225**	**34 216**	**33.8%**	**25 890**	**25.6%**	**60 106**	**59.4%**	**28 331**	**43.8%**	**(8.6%)**
Property rates	9 466	5 932	62.7%	2 292	24.2%	8 224	86.9%	2 070	60.9%	10.8%
Property rates - penalties and collection charges	-	69	-	(711)	-	(642)	-	145	-	(590.7%)
Service charges - electricity revenue	28 709	5 287	18.4%	5 421	18.9%	10 708	37.3%	5 369	47.9%	1.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 341	391	29.1%	377	28.1%	767	57.2%	256	39.2%	47.2%
Service charges - other	-	470	-	-	-	470	-	-	-	-
Rental of facilities and equipment	45	12	25.6%	13	28.9%	25	54.5%	11	40.5%	15.8%
Interest earned - external investments	2 729	512	18.8%	558	20.4%	1 069	39.2%	355	23.7%	56.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	256	6	2.3%	10	3.9%	16	6.1%	14	11.4%	(31.1%)
Licences and permits	332	85	25.7%	93	28.1%	179	53.8%	108	8.5%	(13.8%)
Agency services	16	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	54 743	21 045	38.4%	11 090	20.3%	32 135	58.7%	19 204	40.6%	(42.3%)
Other own revenue	3 588	408	11.4%	6 748	188.1%	7 156	199.4%	799	69.7%	744.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**101 225**	**19 273**	**19.0%**	**17 193**	**17.0%**	**36 466**	**36.0%**	**17 577**	**43.1%**	**(2.2%)**
Employee related costs	32 407	6 715	20.7%	5 988	18.5%	12 704	39.2%	7 808	50.6%	(23.3%)
Remuneration of councillors	5 701	1 303	22.9%	1 310	23.0%	2 613	45.8%	1 264	50.4%	3.6%
Debt impairment	2 696	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 559	-	-	1 435	25.8%	1 435	25.8%	-	-	(100.0%)
Finance charges	127	-	-	-	-	-	-	-	-	-
Bulk purchases	25 009	6 914	27.6%	4 078	16.3%	10 991	43.9%	3 713	52.3%	9.8%
Other Materials	750	183	24.4%	101	13.4%	284	37.8%	132	32.3%	(23.5%)
Contracted services	2 860	69	2.4%	175	6.1%	244	8.5%	115	9.3%	52.1%
Transfers and grants	211	608	288.0%	1 591	754.2%	2 199	1 042.3%	179	40.6%	787.4%
Other expenditure	25 905	3 480	13.4%	2 683	10.4%	6 164	23.8%	4 367	37.5%	(38.6%)
Loss on disposal of PPE	-	-	-	(168)	-	(168)	-	-	-	(100.0%)
Surplus/(Deficit)	**(0)**	**14 943**		**8 698**		**23 641**		**10 754**		
Transfers recognised - capital	39 854	34	.1%	-	-	34	.1%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 853**	**14 977**		**8 698**		**23 675**		**10 754**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**39 853**	**14 977**		**8 698**		**23 675**		**10 754**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 853**	**14 977**		**8 698**		**23 675**		**10 754**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 853**	**14 977**		**8 698**		**23 675**		**10 754**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**39 854**	**6 410**	**16.1%**	**5 207**	**13.1%**	**11 616**	**29.1%**	**1 625**	**21.2%**	**220.5%**
National Government	28 039	5 502	19.6%	5 207	18.6%	10 709	38.2%	1 100	11.8%	373.2%
Provincial Government	7 000	908	13.0%	-	-	908	13.0%	524	124.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 039**	**6 410**	**18.3%**	**5 207**	**14.9%**	**11 616**	**33.2%**	**1 625**	**19.4%**	**220.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 815	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 854**	**6 410**	**16.1%**	**5 207**	**13.1%**	**11 616**	**29.1%**	**1 625**	**21.2%**	**220.5%**
Governance and Administration	**1 060**	**19**	**1.8%**	**33**	**3.1%**	**52**	**4.9%**	**50**	**90.4%**	**(32.8%)**
Executive & Council	150	-	-	-	-	-	-	-	25.8%	-
Budget & Treasury Office	-	-	-	-	-	-	-	12	165.2%	(100.0%)
Corporate Services	910	19	2.1%	33	3.7%	52	5.7%	38	84.7%	(11.6%)
Community and Public Safety	**-**	**-**	**-**	**37**	**-**	**37**	**-**	**207**	**20.7%**	**(82.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	37	-	37	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	207	20.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 689**	**6 342**	**22.9%**	**4 984**	**18.0%**	**11 327**	**40.9%**	**1 492**	**21.3%**	**234.0%**
Planning and Development	27 089	-	-	-	-	-	-	29	131.4%	(100.0%)
Road Transport	600	6 342	1 057.1%	4 984	830.7%	11 327	1 887.8%	1 463	21.1%	240.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 105**	**48**	**.4%**	**152**	**1.4%**	**200**	**1.8%**	**(124)**	**10.8%**	**(222.6%)**
Electricity	10 675	48	.5%	152	1.4%	200	1.9%	(124)	13.3%	(222.6%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	430	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**149 737**	**71 704**	**47.9%**	**68 993**	**46.1%**	**140 697**	**94.0%**	**25 935**	**74.0%**	**166.0%**
Ratepayers and other	**52 411**	**31 423**	**60.0%**	**39 111**	**74.6%**	**70 534**	**134.6%**	**9 305**	**102.0%**	**320.3%**
Government - operating	54 743	31 335	57.2%	16 809	30.7%	48 144	87.9%	16 589	80.2%	1.3%
Government - capital	39 854	8 946	22.4%	13 073	32.8%	22 019	55.2%	-	41.3%	(100.0%)
Interest	2 729	-	-	-	-	-	-	40	5.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(99 386)**	**(51 315)**	**51.6%**	**(68 256)**	**68.7%**	**(119 571)**	**120.3%**	**(20 560)**	**48.4%**	**232.0%**
Suppliers and employees	(69 405)	(51 315)	73.9%	(68 256)	98.3%	(119 571)	172.3%	(20 560)	49.2%	232.0%
Finance charges	(127)	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 854)	-	-	-	-	-	-	-	21.7%	-
Net Cash from/(used) Operating Activities	**50 351**	**20 390**	**40.5%**	**737**	**1.5%**	**21 126**	**42.0%**	**5 375**	**##############**	**(86.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(39 854)**	**(15 137)**	**38.0%**	**(5 913)**	**14.8%**	**(21 050)**	**52.8%**	**(1 852)**	**-**	**219.3%**
Capital assets	(39 854)	(15 137)	38.0%	(5 913)	14.8%	(21 050)	52.8%	(1 852)	-	219.3%
Net Cash from/(used) Investing Activities	**(39 854)**	**(15 137)**	**38.0%**	**(5 913)**	**14.8%**	**(21 050)**	**52.8%**	**(1 852)**	**-**	**219.3%**
Cash Flow from Financing Activities										
Receipts	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	16	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 512**	**5 253**	**50.0%**	**(5 177)**	**(49.2%)**	**76**	**.7%**	**3 522**	**############**	**(247.0%)**
Cash/cash equivalents at the year begin:	3 976	936	23.5%	6 188	155.6%	936	23.5%	12 788	-	(51.6%)
Cash/cash equivalents at the year end:	**14 488**	**6 188**	**42.7%**	**1 011**	**7.0%**	**1 011**	**7.0%**	**16 311**	**(135 923 433.3%)**	**(93.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 434	81.5%	96	5.5%	17	1.0%	212	12.0%	1 759	21.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	712	13.0%	415	7.6%	255	4.7%	4 103	74.8%	5 485	65.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	212	27.0%	54	6.9%	36	4.6%	482	61.5%	785	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	353	100.0%	353	4.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 358**	**28.1%**	**566**	**6.7%**	**308**	**3.7%**	**5 150**	**61.4%**	**8 382**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	710	47.7%	15	1.0%	8	.5%	757	50.8%	1 490	17.8%	-	-	-	-
Commercial	952	51.6%	84	4.5%	43	2.3%	765	41.5%	1 843	22.0%	-	-	-	-
Households	966	18.0%	431	8.0%	233	4.4%	3 734	69.6%	5 364	64.0%	-	-	-	-
Other	(270)	85.7%	36	(11.5%)	25	(7.8%)	(106)	33.6%	(315)	(3.8%)	-	-	-	-
Total By Customer Group	**2 358**	**28.1%**	**566**	**6.7%**	**308**	**3.7%**	**5 150**	**61.4%**	**8 382**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 423	100.0%	-	-	-	-	-	-	1 423	2.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	363	100.0%	-	-	-	-	-	-	363	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	254	100.0%	-	-	-	-	-	-	254	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 052	100.0%	-	-	-	-	-	-	7 052	14.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	39 444	100.0%	-	-	-	-	-	-	39 444	81.3%
Total	**48 536**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**48 536**	**100.0%**

Contact Details

Municipal Manager	Mr S Mbhele	039 433 1205
Financial Manager	Ms T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EZINQOLENI (KZN215)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**35 872**	**14 285**	**39.8%**	**11 906**	**33.2%**	**26 191**	**73.0%**	**4 335**	**59.0%**	**174.6%**
Property rates	874	945	108.2%	564	64.6%	1 510	172.7%	164	69.0%	243.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21	-	-	3	15.0%	3	15.0%	1	15.2%	151.7%
Interest earned - external investments	933	346	37.1%	379	40.6%	725	77.7%	224	55.9%	69.4%
Interest earned - outstanding debtors	-	15	-	14	-	29	-	9	-	56.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	0	-	-	-	0	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	33 654	12 906	38.3%	10 859	32.3%	23 764	70.6%	3 831	58.8%	183.5%
Other own revenue	390	73	18.7%	87	22.3%	160	41.0%	107	57.7%	(18.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**33 573**	**6 403**	**19.1%**	**6 513**	**19.4%**	**12 916**	**38.5%**	**5 551**	**34.5%**	**17.3%**
Employee related costs	12 544	2 863	22.8%	2 572	20.5%	5 435	43.3%	2 423	42.6%	6.1%
Remuneration of councillors	2 950	696	23.6%	697	23.6%	1 393	47.2%	609	46.3%	14.6%
Debt impairment	65	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 613	-	-	-	-	-	-	-	-	-
Finance charges	55	0	.3%	-	-	0	.3%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	632	9	1.3%	116	18.3%	124	19.7%	-	-	(100.0%)
Transfers and grants	1 463	66	4.5%	-	-	66	4.5%	58	98.7%	(100.0%)
Other expenditure	12 251	2 769	22.6%	3 128	25.5%	5 897	48.1%	2 461	32.5%	27.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 299**	**7 882**		**5 392**		**13 275**		**(1 216)**		
Transfers recognised - capital	13 474	2 217	16.5%	3 079	22.9%	5 296	39.3%	1 508	51.0%	104.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15 773**	**10 099**		**8 471**		**18 570**		**292**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**15 773**	**10 099**		**8 471**		**18 570**		**292**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 773**	**10 099**		**8 471**		**18 570**		**292**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 773**	**10 099**		**8 471**		**18 570**		**292**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**17 325**	**2 187**	**12.6%**	**3 079**	**17.8%**	**5 266**	**30.4%**	**4 075**	**39.4%**	**(24.4%)**
National Government	13 474	2 068	15.3%	1 943	14.4%	4 011	29.8%	4 075	42.2%	(52.3%)
Provincial Government	-	-	-	936	-	936	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 474**	**2 068**	**15.3%**	**2 879**	**21.4%**	**4 947**	**36.7%**	**4 075**	**39.4%**	**(29.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 851	119	3.1%	200	5.2%	319	8.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 325**	**2 187**	**12.6%**	**3 079**	**17.8%**	**5 266**	**30.4%**	**4 075**	**39.4%**	**(24.4%)**
Governance and Administration	**1 155**	**7**	**.6%**	**-**	**-**	**7**	**.6%**	**215**	**22.6%**	**(100.0%)**
Executive & Council	115	5	4.7%	-	-	5	4.7%	-	1.5%	-
Budget & Treasury Office	95	-	-	-	-	-	-	-	-	-
Corporate Services	945	2	.2%	-	-	2	.2%	215	32.9%	(100.0%)
Community and Public Safety	**2 551**	**112**	**4.4%**	**3 079**	**120.7%**	**3 191**	**125.1%**	**2 801**	**286.4%**	**9.9%**
Community & Social Services	500	112	22.4%	3 079	615.8%	3 191	638.2%	2 801	286.4%	9.9%
Sport And Recreation	2 051	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 619**	**2 068**	**15.2%**	**-**	**-**	**2 068**	**15.2%**	**1 058**	**21.7%**	**(100.0%)**
Planning and Development	145	2 068	1 426.1%	-	-	2 068	1 426.1%	-	-	-
Road Transport	13 474	-	-	-	-	-	-	1 058	21.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**49 051**	**21 796**	**44.4%**	**15 877**	**32.4%**	**37 673**	**76.8%**	**9 373**	**66.1%**	**69.4%**
Ratepayers and other	**990**	**1 009**	**102.0%**	**836**	**84.5%**	**1 845**	**186.4%**	**996**	**172.3%**	**(16.1%)**
Government - operating	33 654	15 887	47.2%	9 827	29.2%	25 714	76.4%	3 135	57.9%	213.5%
Government - capital	13 474	4 575	34.0%	4 848	36.0%	9 423	69.9%	5 018	75.1%	(3.4%)
Interest	933	325	34.8%	366	39.2%	691	74.0%	224	45.0%	63.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(27 792)**	**(6 584)**	**23.7%**	**(7 128)**	**25.6%**	**(13 711)**	**49.3%**	**(5 855)**	**41.4%**	**21.7%**
Suppliers and employees	(26 493)	(6 480)	24.5%	(7 053)	26.6%	(13 534)	51.1%	(5 855)	41.5%	20.5%
Finance charges	(55)	(0)	.3%	-	-	(0)	.3%	-	-	-
Transfers and grants	(1 244)	(103)	8.3%	(74)	6.0%	(177)	14.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**21 258**	**15 212**	**71.6%**	**8 750**	**41.2%**	**23 962**	**112.7%**	**3 518**	**101.4%**	**148.7%**
Cash Flow from Investing Activities										
Receipts	**-**	**54**	**-**	**-**	**-**	**54**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	54	-	-	-	54	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(16 980)**	**(2 351)**	**13.8%**	**(3 079)**	**18.1%**	**(5 430)**	**32.0%**	**(5 275)**	**49.9%**	**(41.6%)**
Capital assets	(16 980)	(2 351)	13.8%	(3 079)	18.1%	(5 430)	32.0%	(5 275)	49.9%	(41.6%)
Net Cash from/(used) Investing Activities	**(16 980)**	**(2 297)**	**13.5%**	**(3 079)**	**18.1%**	**(5 376)**	**31.7%**	**(5 275)**	**49.9%**	**(41.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(27)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(27)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(27)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 251**	**12 915**	**303.8%**	**5 671**	**133.4%**	**18 585**	**437.2%**	**(1 758)**	**380.6%**	**(422.6%)**
Cash/cash equivalents at the year begin:	23 540	27 862	118.4%	40 777	173.2%	27 862	118.4%	32 672	95.5%	24.8%
Cash/cash equivalents at the year end:	**27 791**	**40 777**	**146.7%**	**46 448**	**167.1%**	**46 448**	**167.1%**	**30 915**	**130.9%**	**50.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	170	11.7%	168	11.6%	168	11.6%	946	65.1%	1 452	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**170**	**11.7%**	**168**	**11.6%**	**168**	**11.6%**	**946**	**65.1%**	**1 452**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3	1.2%	7	2.6%	7	2.6%	257	93.7%	275	18.9%	-	-	-	-
Commercial	167	14.2%	161	13.7%	161	13.7%	688	58.5%	1 177	81.1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**170**	**11.7%**	**168**	**11.6%**	**168**	**11.6%**	**946**	**65.1%**	**1 452**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	131	100.0%	-	-	-	-	-	-	131	4.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 589	100.0%	2 589	95.2%
Total	**131**	**4.8%**	**-**	**-**	**-**	**-**	**2 589**	**95.2%**	**2 719**	**100.0%**

Contact Details

Municipal Manager	Mr MN Mabece	039 534 1584/77
Financial Manager	Mr Bheki Cele	039 534 1807

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HIBISCUS COAST (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**593 004**	**188 416**	**31.8%**	**158 291**	**26.7%**	**346 707**	**58.5%**	**128 730**	**53.6%**	**23.0%**
Property rates	289 374	100 805	34.8%	75 148	26.0%	175 954	60.8%	86 659	56.0%	(13.3%)
Property rates - penalties and collection charges	-	31	-	3 356	-	3 387	-	18	51.7%	18 216.4%
Service charges - electricity revenue	93 383	22 585	24.2%	22 803	24.4%	45 388	48.6%	10 274	47.1%	122.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	49 331	13 116	26.6%	6 545	13.3%	19 661	39.9%	6 292	51.3%	4.0%
Service charges - other	-	-	-	-	-	-	-	47	-	(100.0%)
Rental of facilities and equipment	2 414	458	19.0%	628	26.0%	1 086	45.0%	428	42.1%	46.8%
Interest earned - external investments	5 525	1 472	26.6%	1 279	23.2%	2 751	49.8%	373	23.7%	243.2%
Interest earned - outstanding debtors	9 488	1 539	16.2%	2 360	24.9%	3 898	41.1%	1 663	70.7%	41.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 904	2 277	23.0%	2 257	22.8%	4 533	45.8%	115	20.7%	1 860.1%
Licences and permits	6 435	1 127	17.5%	1 274	19.8%	2 401	37.3%	896	48.0%	42.1%
Agency services	3 960	1 187	30.0%	1 098	27.7%	2 285	57.7%	696	61.6%	57.8%
Transfers recognised - operational	110 786	40 542	36.6%	36 724	33.1%	77 266	69.7%	20 015	60.2%	83.5%
Other own revenue	12 406	3 277	26.4%	4 275	34.5%	7 552	60.9%	1 254	25.4%	240.9%
Gains on disposal of PPE	-	-	-	545	-	545	-	-	-	(100.0%)
Operating Expenditure	**593 004**	**110 261**	**18.6%**	**134 989**	**22.8%**	**245 250**	**41.4%**	**91 230**	**40.6%**	**48.0%**
Employee related costs	265 522	60 591	22.8%	62 626	23.6%	123 218	46.4%	45 435	48.4%	37.8%
Remuneration of councillors	17 709	4 090	23.1%	4 192	23.7%	8 282	46.8%	2 623	41.5%	59.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	48 440	-	-	-	-	-	-	-	-	-
Finance charges	6 998	-	-	3 089	44.1%	3 089	44.1%	4 430	127.7%	(30.3%)
Bulk purchases	64 496	16 051	24.9%	14 691	22.8%	30 742	47.7%	5 451	45.1%	169.5%
Other Materials	38 244	-	-	-	-	-	-	-	-	-
Contracted services	26 365	3 835	14.5%	8 450	32.1%	12 286	46.6%	4 781	48.1%	76.8%
Transfers and grants	4 036	372	9.2%	2 130	52.8%	2 501	62.0%	1 983	95.0%	7.4%
Other expenditure	121 194	25 321	20.9%	39 811	32.8%	65 132	53.7%	26 527	44.0%	50.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**78 155**		**23 302**		**101 457**		**37 500**		
Transfers recognised - capital	-	148	-	1 879	-	2 027	-	3 220	-	(41.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**78 303**		**25 181**		**103 484**		**40 720**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**78 303**		**25 181**		**103 484**		**40 720**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**78 303**		**25 181**		**103 484**		**40 720**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**78 303**		**25 181**		**103 484**		**40 720**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**139 522**	**5 990**	**4.3%**	**15 002**	**10.8%**	**20 992**	**15.0%**	**7 386**	**12.5%**	**103.1%**
National Government	42 997	944	2.2%	2 148	5.0%	3 092	7.2%	3 726	26.5%	(42.4%)
Provincial Government	51 363	2 115	4.1%	5 416	10.5%	7 531	14.7%	1 180	4.8%	358.9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**94 360**	**3 059**	**3.2%**	**7 564**	**8.0%**	**10 623**	**11.3%**	**4 906**	**11.6%**	**54.2%**
Borrowing	-	-	-	-	-	-	-	1 400	-	(100.0%)
Internally generated funds	45 162	2 931	6.5%	7 439	16.5%	10 369	23.0%	1 079	4.7%	589.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**139 522**	**5 990**	**4.3%**	**15 002**	**10.8%**	**20 992**	**15.0%**	**7 386**	**12.5%**	**103.1%**
Governance and Administration	**41 023**	**4 770**	**11.6%**	**13 449**	**32.8%**	**18 219**	**44.4%**	**6 703**	**25.4%**	**100.6%**
Executive & Council	40 429	4 748	11.7%	13 366	33.1%	18 114	44.8%	6 347	25.0%	110.6%
Budget & Treasury Office	339	12	3.6%	45	13.2%	57	16.8%	357	174.5%	(87.5%)
Corporate Services	255	10	3.8%	38	15.0%	48	18.8%	-	-	(100.0%)
Community and Public Safety	**67 777**	**147**	**.2%**	**356**	**.5%**	**503**	**.7%**	**296**	**.6%**	**20.1%**
Community & Social Services	8 620	62	.7%	87	1.0%	149	1.7%	46	10.4%	89.2%
Sport And Recreation	6 616	50	.8%	220	3.3%	270	4.1%	-	2.1%	(100.0%)
Public Safety	1 178	5	.4%	29	2.5%	34	2.9%	250	20.8%	(88.3%)
Housing	51 363	-	-	20	-	20	-	-	-	(100.0%)
Health	-	30	-	-	-	30	-	-	2.5%	-
Economic and Environmental Services	**18 705**	**981**	**5.2%**	**272**	**1.5%**	**1 253**	**6.7%**	**154**	**19.1%**	**75.8%**
Planning and Development	679	2	.4%	39	5.8%	42	6.1%	4	2.1%	771.3%
Road Transport	18 026	979	5.4%	232	1.3%	1 211	6.7%	150	25.4%	54.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 422**	**92**	**.8%**	**926**	**8.1%**	**1 018**	**8.9%**	**232**	**27.2%**	**299.5%**
Electricity	7 922	-	-	12	.2%	12	.2%	-	9.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	223	-	223	-	-	-	(100.0%)
Waste Management	3 500	92	2.6%	691	19.7%	783	22.4%	232	53.0%	198.0%
Other	**595**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**674 271**	**202 988**	**30.1%**	**159 625**	**23.7%**	**362 613**	**53.8%**	**159 522**	**46.8%**	**.1%**
Ratepayers and other	**449 267**	**159 286**	**35.5%**	**117 384**	**26.1%**	**276 670**	**61.6%**	**131 228**	**47.3%**	**(10.5%)**
Government - operating	170 149	40 542	23.8%	36 724	21.6%	77 266	45.4%	15 518	80.7%	136.7%
Government - capital	40 173	148	.4%	1 879	4.7%	2 027	5.0%	12 749	16.6%	(85.3%)
Interest	14 682	3 011	20.5%	3 639	24.8%	6 650	45.3%	27	.6%	13 370.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(565 403)**	**(110 419)**	**19.5%**	**(136 418)**	**24.1%**	**(246 836)**	**43.7%**	**(348 310)**	**111.7%**	**(60.8%)**
Suppliers and employees	(554 370)	(110 047)	19.9%	(131 199)	23.7%	(241 246)	43.5%	(348 310)	113.0%	(62.3%)
Finance charges	(6 998)	-	-	(3 089)	44.1%	(3 089)	44.1%	-	-	(100.0%)
Transfers and grants	(4 035)	(372)	9.2%	(2 130)	52.8%	(2 501)	62.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**108 867**	**92 569**	**85.0%**	**23 208**	**21.3%**	**115 777**	**106.3%**	**(188 787)**	**(184.0%)**	**(112.3%)**
Cash Flow from Investing Activities										
Receipts	**2 700**	**(3 949)**	**(146.3%)**	**(1 533)**	**(56.8%)**	**(5 482)**	**(203.0%)**	**195 080**	**1 023.5%**	**(100.8%)**
Proceeds on disposal of PPE	-	-	-	545	-	545	-	-	-	(100.0%)
Decrease in non-current debtors	1 500	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 200	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(3 949)	-	(2 078)	-	(6 027)	-	195 080	-	(101.1%)
Payments	**(132 545)**	**-**	**-**	**-**	**-**	**-**	**-**	**(12 097)**	**15.9%**	**(100.0%)**
Capital assets	(132 545)	-	-	-	-	-	-	(12 097)	15.9%	(100.0%)
Net Cash from/(used) Investing Activities	**(129 845)**	**(3 949)**	**3.0%**	**(1 533)**	**1.2%**	**(5 482)**	**4.2%**	**182 983**	**(256.6%)**	**(100.8%)**
Cash Flow from Financing Activities										
Receipts	**846**	**1 438**	**170.0%**	**342**	**40.5%**	**1 780**	**210.4%**	**183**	**5.0%**	**87.0%**
Short term loans	-	1 027	-	-	-	1 027	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	846	411	48.6%	342	40.5%	753	89.0%	183	5.0%	87.0%
Payments	**(6 878)**	**-**	**-**	**(1 925)**	**28.0%**	**(1 925)**	**28.0%**	**(4 720)**	**157.6%**	**(59.2%)**
Repayment of borrowing	(6 878)	-	-	(1 925)	28.0%	(1 925)	28.0%	(4 720)	157.6%	(59.2%)
Net Cash from/(used) Financing Activities	**(6 032)**	**1 438**	**(23.8%)**	**(1 583)**	**26.2%**	**(145)**	**2.4%**	**(4 537)**	**(242.6%)**	**(65.1%)**
Net Increase/(Decrease) in cash held	**(27 010)**	**90 058**	**(333.4%)**	**20 092**	**(74.4%)**	**110 150**	**(407.8%)**	**(10 341)**	**4.6%**	**(294.3%)**
Cash/cash equivalents at the year begin:	240 572	-	-	90 058	37.4%	-	-	15 043	19.6%	498.7%
Cash/cash equivalents at the year end:	**213 562**	**90 058**	**42.2%**	**110 150**	**51.6%**	**110 150**	**51.6%**	**4 702**	**8.5%**	**2 242.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9	5.5%	7	4.5%	10	6.3%	137	83.8%	163	.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 173	58.7%	2 703	22.1%	466	3.8%	1 872	15.3%	12 215	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 599	19.8%	9 682	8.9%	5 533	5.1%	72 432	66.3%	109 246	61.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 824	17.5%	1 391	8.6%	855	5.3%	11 029	68.5%	16 098	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	75	16.3%	22	4.8%	11	2.3%	354	76.6%	462	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	843	4.2%	784	3.9%	727	3.6%	17 671	88.2%	20 025	11.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 966	10.2%	2 011	10.4%	392	2.0%	14 985	77.4%	19 353	10.9%	-	-	-	-
Total By Income Source	**34 490**	**19.4%**	**16 600**	**9.3%**	**7 993**	**4.5%**	**118 479**	**66.7%**	**177 562**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	617	11.5%	253	4.7%	145	2.7%	4 340	81.0%	5 356	3.0%	-	-	-	-
Commercial	8 076	31.8%	3 199	12.6%	1 458	5.7%	12 674	49.9%	25 407	14.3%	-	-	-	-
Households	21 883	17.4%	10 401	8.3%	5 908	4.7%	87 442	69.6%	125 633	70.8%	-	-	-	-
Other	3 914	18.5%	2 747	13.0%	483	2.3%	14 023	66.2%	21 167	11.9%	-	-	-	-
Total By Customer Group	**34 490**	**19.4%**	**16 600**	**9.3%**	**7 993**	**4.5%**	**118 479**	**66.7%**	**177 562**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr MR Mbili	039 688 2021
Financial Manager	Thabisile Khuzwayo	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**679 763**	**151 056**	**22.2%**	**181 884**	**26.8%**	**332 940**	**49.0%**	**201 626**	**62.8%**	**(9.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	234 812	53 089	22.6%	60 254	25.7%	113 343	48.3%	58 712	43.1%	2.6%
Service charges - sanitation revenue	105 471	23 747	22.5%	29 477	27.9%	53 225	50.5%	26 461	48.3%	11.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 091	574	27.5%	853	40.8%	1 428	68.3%	566	32.7%	50.8%
Interest earned - external investments	113	1 283	1 137.0%	1 554	1 377.1%	2 838	2 514.1%	465	62.9%	234.1%
Interest earned - outstanding debtors	2 588	553	21.4%	616	23.8%	1 169	45.2%	539	28.7%	14.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	330 272	71 066	21.5%	88 058	26.7%	159 124	48.2%	113 836	81.5%	(22.6%)
Other own revenue	4 417	743	16.8%	1 070	24.2%	1 813	41.1%	1 047	93.3%	2.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**626 603**	**131 453**	**21.0%**	**149 932**	**23.9%**	**281 385**	**44.9%**	**152 044**	**49.5%**	**(1.4%)**
Employee related costs	229 305	59 013	25.7%	56 851	24.8%	115 865	50.5%	57 218	47.7%	(.6%)
Remuneration of councillors	7 852	1 941	24.7%	1 914	24.4%	3 854	49.1%	1 919	53.8%	(.3%)
Debt impairment	26 554	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	69 749	15 215	21.8%	15 215	21.8%	30 431	43.6%	14 487	50.0%	5.0%
Finance charges	19 002	(247)	(1.3%)	7 031	37.0%	6 783	35.7%	2 965	18.3%	137.1%
Bulk purchases	42 624	7 713	18.1%	12 703	29.8%	20 416	47.9%	6 042	31.0%	110.3%
Other Materials	5 826	-	-	-	-	-	-	-	-	-
Contracted services	17 433	3 918	22.5%	5 717	32.8%	9 635	55.3%	4 812	39.1%	18.8%
Transfers and grants	62 724	19 081	30.4%	23 543	37.5%	42 624	68.0%	41 595	81.5%	(43.4%)
Other expenditure	145 533	24 819	17.1%	26 958	18.5%	51 777	35.6%	23 006	40.9%	17.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**53 160**	**19 603**		**31 952**		**51 555**		**49 581**		
Transfers recognised - capital	357 460	53	-	-	-	53	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**410 620**	**19 656**		**31 952**		**51 608**		**49 581**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**410 620**	**19 656**		**31 952**		**51 608**		**49 581**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**410 620**	**19 656**		**31 952**		**51 608**		**49 581**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**410 620**	**19 656**		**31 952**		**51 608**		**49 581**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**375 045**	**49 682**	**13.2%**	**81 513**	**21.7%**	**131 195**	**35.0%**	**52 722**	**25.4%**	**54.6%**
National Government	358 272	45 304	12.6%	80 871	22.6%	126 175	35.2%	47 576	26.3%	70.0%
Provincial Government	2 469	-	-	-	-	-	-	4 758	30.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	641	-	641	-	-	-	(100.0%)
Transfers recognised - capital	**360 741**	**45 304**	**12.6%**	**81 513**	**22.6%**	**126 817**	**35.2%**	**52 335**	**26.0%**	**55.8%**
Borrowing	-	2 122	-	-	-	2 122	-	-	3.3%	-
Internally generated funds	14 304	2 257	15.8%	-	-	2 257	15.8%	388	30.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**375 045**	**49 682**	**13.2%**	**81 513**	**21.7%**	**131 195**	**35.0%**	**52 722**	**25.4%**	**54.6%**
Governance and Administration	**3 503**	**2 257**	**64.4%**	**139**	**4.0%**	**2 395**	**68.4%**	**379**	**15.3%**	**(63.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	703	-	-	-	-	-	-	-	-	-
Corporate Services	2 800	2 257	80.6%	139	5.0%	2 395	85.5%	379	15.3%	(63.4%)
Community and Public Safety	**9 700**	**-**	**-**	**503**	**5.2%**	**503**	**5.2%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	9 700	-	-	503	5.2%	503	5.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 751**	**175**	**6.4%**	**3 878**	**141.0%**	**4 053**	**147.3%**	**871**	**-**	**345.3%**
Planning and Development	2 751	175	6.4%	3 878	141.0%	4 053	147.3%	871	-	345.3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**359 091**	**47 250**	**13.2%**	**76 994**	**21.4%**	**124 244**	**34.6%**	**51 472**	**25.2%**	**49.6%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	310 371	47 122	15.2%	74 619	24.0%	121 740	39.2%	47 642	27.2%	56.6%
Waste Water Management	48 720	129	.3%	2 375	4.9%	2 504	5.1%	3 831	10.9%	(38.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**897 874**	**325 466**	**36.2%**	**320 663**	**35.7%**	**646 129**	**72.0%**	**260 702**	**59.3%**	**23.0%**
Ratepayers and other	**264 453**	**79 990**	**30.2%**	**91 365**	**34.5%**	**171 355**	**64.8%**	**75 120**	**52.6%**	**21.6%**
Government - operating	310 848	122 763	39.5%	215 252	69.2%	338 016	108.7%	78 404	59.3%	174.5%
Government - capital	322 460	121 479	37.7%	12 315	3.8%	133 794	41.5%	106 745	65.8%	(88.5%)
Interest	113	1 233	1 091.4%	1 730	1 531.0%	2 963	2 622.4%	433	37.9%	299.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(530 269)**	**(137 743)**	**26.0%**	**(206 332)**	**38.9%**	**(344 075)**	**64.9%**	**(159 435)**	**71.0%**	**29.4%**
Suppliers and employees	(444 772)	(128 332)	28.9%	(185 488)	41.7%	(313 820)	70.6%	(102 954)	66.3%	80.2%
Finance charges	(19 002)	(603)	3.2%	(6 634)	34.9%	(7 237)	38.1%	(3 518)	-	88.6%
Transfers and grants	(66 495)	(8 808)	13.2%	(14 210)	21.4%	(23 018)	34.6%	(52 963)	84.1%	(73.2%)
Net Cash from/(used) Operating Activities	**367 605**	**187 723**	**51.1%**	**114 331**	**31.1%**	**302 054**	**82.2%**	**101 267**	**42.2%**	**12.9%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(375 045)**	**(50 369)**	**13.4%**	**(22 098)**	**5.9%**	**(72 467)**	**19.3%**	**(52 384)**	**27.4%**	**(57.8%)**
Capital assets	(375 045)	(50 369)	13.4%	(22 098)	5.9%	(72 467)	19.3%	(52 384)	27.4%	(57.8%)
Net Cash from/(used) Investing Activities	**(375 045)**	**(50 369)**	**13.4%**	**(22 098)**	**5.9%**	**(72 467)**	**19.3%**	**(52 384)**	**27.4%**	**(57.8%)**
Cash Flow from Financing Activities										
Receipts	**180**	**116**	**64.3%**	**101**	**56.3%**	**217**	**120.6%**	**92**	**33.2%**	**9.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	180	116	64.3%	101	56.3%	217	120.6%	92	33.2%	9.5%
Payments	**(17 249)**	**(1 187)**	**6.9%**	**(8 454)**	**49.0%**	**(9 641)**	**55.9%**	**(3 803)**	**44.6%**	**122.3%**
Repayment of borrowing	(17 249)	(1 187)	6.9%	(8 454)	49.0%	(9 641)	55.9%	(3 803)	44.6%	122.3%
Net Cash from/(used) Financing Activities	**(17 069)**	**(1 071)**	**6.3%**	**(8 353)**	**48.9%**	**(9 424)**	**55.2%**	**(3 711)**	**45.2%**	**125.1%**
Net Increase/(Decrease) in cash held	**(24 509)**	**136 282**	**(556.0%)**	**83 880**	**(342.2%)**	**220 163**	**(898.3%)**	**45 173**	**134.7%**	**85.7%**
Cash/cash equivalents at the year begin:	98 996	68 552	69.2%	204 834	206.9%	68 552	69.2%	74 646	94.2%	174.4%
Cash/cash equivalents at the year end:	**74 487**	**204 834**	**275.0%**	**288 715**	**387.6%**	**288 715**	**387.6%**	**119 818**	**112.6%**	**141.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 990	13.5%	7 598	5.1%	15 548	10.5%	104 960	70.9%	148 096	59.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	8 513	24.0%	3 179	9.0%	2 006	5.7%	21 799	61.4%	35 497	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	265	100.0%	-	-	-	-	-	-	265	.1%	-	-	-	-
Other	55 715	87.6%	10	-	11	-	7 902	12.4%	63 638	25.7%	-	-	-	-
Total By Income Source	**84 483**	**34.1%**	**10 787**	**4.4%**	**17 565**	**7.1%**	**134 660**	**54.4%**	**247 496**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 809	25.9%	1 583	14.6%	801	7.4%	5 642	52.1%	10 834	4.4%	-	-	-	-
Commercial	8 896	27.0%	2 369	7.2%	3 416	10.4%	18 252	55.4%	32 933	13.3%	-	-	-	-
Households	16 798	11.8%	6 825	4.8%	13 338	9.4%	105 450	74.0%	142 411	57.5%	-	-	-	-
Other	55 980	91.3%	10	-	11	-	5 317	8.7%	61 318	24.8%	-	-	-	-
Total By Customer Group	**84 483**	**34.1%**	**10 787**	**4.4%**	**17 565**	**7.1%**	**134 660**	**54.4%**	**247 496**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	6 453	100.0%	6 453	22.1%
PAYE deductions	2 330	100.0%	-	-	-	-	-	-	2 330	8.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 795	100.0%	-	-	-	-	-	-	2 795	9.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 519	34.2%	6 690	50.7%	1 178	8.9%	813	6.2%	13 200	45.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 417	100.0%	-	-	-	-	-	-	4 417	15.1%
Total	**14 061**	**48.2%**	**6 690**	**22.9%**	**1 178**	**4.0%**	**7 265**	**24.9%**	**29 195**	**100.0%**

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5704
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**122 973**	**36 547**	**29.7%**	**30 839**	**25.1%**	**67 386**	**54.8%**	**34 181**	**91.9%**	**(9.8%)**
Property rates	22 000	5 730	26.0%	5 920	26.9%	11 650	53.0%	15 883	245.7%	(62.7%)
Property rates - penalties and collection charges	800	163	20.4%	400	50.0%	564	70.5%	290	44.6%	38.0%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 800	449	25.0%	449	25.0%	899	49.9%	429	55.4%	4.8%
Service charges - other	-	2	-	1	-	3	-	-	-	(100.0%)
Rental of facilities and equipment	150	58	39.0%	54	36.1%	113	75.1%	52	67.5%	3.0%
Interest earned - external investments	800	-	-	400	50.0%	400	50.0%	-	-	(100.0%)
Interest earned - outstanding debtors	7 250	166	2.3%	2 543	35.1%	2 709	37.4%	2 151	40.5%	18.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	101	14	13.6%	13	13.3%	27	26.9%	8	3.4%	63.8%
Licences and permits	1 900	-	-	-	-	-	-	455	49.0%	(100.0%)
Agency services	-	584	-	536	-	1 119	-	-	-	(100.0%)
Transfers recognised - operational	65 620	29 310	44.7%	20 474	31.2%	49 784	75.9%	14 769	68.4%	38.6%
Other own revenue	22 552	71	.3%	47	.2%	118	.5%	144	94.4%	(67.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**122 973**	**21 553**	**17.5%**	**23 020**	**18.7%**	**44 573**	**36.2%**	**29 755**	**69.2%**	**(22.6%)**
Employee related costs	36 205	8 250	22.8%	10 128	28.0%	18 378	50.8%	7 893	46.2%	28.3%
Remuneration of councillors	8 259	1 485	18.0%	1 563	18.9%	3 048	36.9%	1 485	38.0%	5.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 850	2 573	29.1%	2 616	29.6%	5 189	58.6%	2 274	55.8%	15.0%
Finance charges	2 500	1 562	62.5%	-	-	1 562	62.5%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	8 187	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	58 972	7 683	13.0%	8 712	14.8%	16 396	27.8%	18 103	125.5%	(51.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**14 994**		**7 819**		**22 813**		**4 425**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**14 994**		**7 819**		**22 813**		**4 425**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**14 994**		**7 819**		**22 813**		**4 425**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**14 994**		**7 819**		**22 813**		**4 425**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**14 994**		**7 819**		**22 813**		**4 425**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**33 318**	**6 137**	**18.4%**	**4 013**	**12.0%**	**10 150**	**30.5%**	**5 713**	**32.5%**	**(29.8%)**
National Government	22 296	4 609	20.7%	2 987	13.4%	7 596	34.1%	3 953	32.0%	(24.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 296**	**4 609**	**20.7%**	**2 987**	**13.4%**	**7 596**	**34.1%**	**3 953**	**36.1%**	**(24.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 022	1 528	13.9%	1 026	9.3%	2 554	23.2%	178	12.6%	476.3%
Public contributions and donations	-	-	-	-	-	-	-	1 582	-	(100.0%)
Capital Expenditure Standard Classification	**33 318**	**6 137**	**18.4%**	**4 013**	**12.0%**	**10 150**	**30.5%**	**5 713**	**32.5%**	**(29.8%)**
Governance and Administration	**4 300**	**210**	**4.9%**	**289**	**6.7%**	**499**	**11.6%**	**69**	**351.3%**	**318.5%**
Executive & Council	4 300	210	4.9%	289	6.7%	499	11.6%	69	351.3%	318.5%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 118**	**1 204**	**10.8%**	**1 055**	**9.5%**	**2 259**	**20.3%**	**2 483**	**39.9%**	**(57.5%)**
Community & Social Services	10 618	1 204	11.3%	1 055	9.9%	2 259	21.3%	2 483	43.1%	(57.5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 900**	**4 723**	**26.4%**	**1 845**	**10.3%**	**6 568**	**36.7%**	**1 560**	**10.8%**	**18.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 900	4 530	25.3%	1 845	10.3%	6 375	35.6%	1 560	10.8%	18.3%
Environmental Protection	-	193	-	-	-	193	-	-	-	-
Trading Services	**-**	**-**	**-**	**824**	**-**	**824**	**-**	**1 601**	**-**	**(48.5%)**
Electricity	-	-	-	824	-	824	-	19	-	4 205.5%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	1 582	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**110 062**	**41 962**	**38.1%**	**39 617**	**36.0%**	**81 580**	**74.1%**	**25 620**	**68.4%**	**54.6%**
Ratepayers and other	**14 096**	**4 540**	**32.2%**	**6 462**	**45.8%**	**11 002**	**78.1%**	**4 672**	**55.7%**	**38.3%**
Government - operating	65 620	29 310	44.7%	20 474	31.2%	49 784	75.9%	14 816	68.5%	38.2%
Government - capital	22 296	7 388	33.1%	9 500	42.6%	16 888	75.7%	5 609	76.1%	69.4%
Interest	8 050	724	9.0%	3 181	39.5%	3 905	48.5%	523	231.4%	508.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(80 455)**	**(55 492)**	**69.0%**	**(52 702)**	**65.5%**	**(108 193)**	**134.5%**	**(36 007)**	**123.3%**	**46.4%**
Suppliers and employees	(77 955)	(55 492)	71.2%	(52 702)	67.6%	(108 193)	138.8%	(36 007)	127.9%	46.4%
Finance charges	(2 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**29 607**	**(13 529)**	**(45.7%)**	**(13 084)**	**(44.2%)**	**(26 614)**	**(89.9%)**	**(10 387)**	**(87.3%)**	**26.0%**
Cash Flow from Investing Activities										
Receipts	**-**	**21 850**	**-**	**19 100**	**-**	**40 950**	**-**	**17 204**	**-**	**11.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	21 850	-	19 100	-	40 950	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	17 204	-	(100.0%)
Payments	**(33 318)**	**(6 694)**	**20.1%**	**(4 413)**	**13.2%**	**(11 107)**	**33.3%**	**(6 448)**	**35.9%**	**(31.6%)**
Capital assets	(33 318)	(6 694)	20.1%	(4 413)	13.2%	(11 107)	33.3%	(6 448)	35.9%	(31.6%)
Net Cash from/(used) Investing Activities	**(33 318)**	**15 156**	**(45.5%)**	**14 687**	**(44.1%)**	**29 843**	**(89.6%)**	**10 755**	**(74.3%)**	**36.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(512)**	**-**	**(2 062)**	**-**	**(2 574)**	**-**	**(369)**	**-**	**458.3%**
Repayment of borrowing	-	(512)	-	(2 062)	-	(2 574)	-	(369)	-	458.3%
Net Cash from/(used) Financing Activities	**-**	**(512)**	**-**	**(2 062)**	**-**	**(2 574)**	**-**	**(369)**	**(16.7%)**	**458.3%**
Net Increase/(Decrease) in cash held	**(3 711)**	**1 114**	**(30.0%)**	**(459)**	**12.4%**	**655**	**(17.7%)**	**(1)**	**(.2%)**	**37 213.3%**
Cash/cash equivalents at the year begin:	7 500	380	5.1%	1 494	19.9%	380	5.1%	471	5.3%	217.3%
Cash/cash equivalents at the year end:	**3 789**	**1 494**	**39.4%**	**1 035**	**27.3%**	**1 035**	**27.3%**	**470**	**3.0%**	**120.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 586	12.2%	1 972	6.7%	1 552	5.3%	22 192	75.7%	29 302	47.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	138	4.8%	101	3.5%	84	2.9%	2 553	88.8%	2 876	4.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	865	100.0%	-	-	-	-	-	-	865	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	(2 352)	(8.1%)	915	3.1%	888	3.0%	29 765	101.9%	29 216	46.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 237**	**3.6%**	**2 988**	**4.8%**	**2 524**	**4.1%**	**54 510**	**87.6%**	**62 258**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 135	4.1%	1 098	3.9%	1 072	3.9%	24 495	88.1%	27 800	44.7%	-	-	-	-
Commercial	1 220	26.7%	546	11.9%	414	9.0%	2 396	52.4%	4 575	7.3%	-	-	-	-
Households	(118)	(.4%)	1 345	4.5%	1 038	3.5%	27 619	92.4%	29 883	48.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 237**	**3.6%**	**2 988**	**4.8%**	**2 524**	**4.1%**	**54 510**	**87.6%**	**62 258**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	MV Cebekulu	033 502 0280
Financial Manager	RM Mani	033 502 0280

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**269 870**	**70 516**	**26.1%**	**54 238**	**20.1%**	**124 755**	**46.2%**	**37 717**	**44.1%**	**43.8%**
Property rates	161 735	27 478	17.0%	21 939	13.6%	49 417	30.6%	9 692	32.4%	126.4%
Property rates - penalties and collection charges	4 587	845	18.4%	751	16.4%	1 596	34.8%	455	33.4%	65.0%
Service charges - electricity revenue	65 275	14 478	22.2%	13 153	20.2%	27 632	42.3%	13 456	48.6%	(2.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 450	1 166	26.2%	1 122	25.2%	2 287	51.4%	(775)	12.4%	(244.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 052	184	17.5%	190	18.1%	375	35.6%	169	35.3%	12.7%
Interest earned - external investments	500	276	55.1%	325	65.1%	601	120.2%	2	5.3%	13 464.5%
Interest earned - outstanding debtors	1 636	481	29.4%	388	23.7%	869	53.1%	295	69.3%	31.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12 242	2 986	24.4%	2 308	18.9%	5 294	43.2%	884	36.2%	161.0%
Licences and permits	2 163	497	23.0%	484	22.4%	981	45.3%	471	48.4%	2.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 492	20 947	48.2%	11 938	27.4%	32 885	75.6%	11 901	75.7%	.3%
Other own revenue	16 537	1 179	7.1%	1 639	9.9%	2 818	17.0%	1 166	40.9%	40.5%
Gains on disposal of PPE	(43 800)	-	-	-	-	-	-	-	-	-
Operating Expenditure	**257 376**	**49 765**	**19.3%**	**49 670**	**19.3%**	**99 435**	**38.6%**	**43 891**	**40.0%**	**13.2%**
Employee related costs	78 936	15 246	19.3%	15 593	19.8%	30 840	39.1%	16 302	44.2%	(4.3%)
Remuneration of councillors	5 836	1 344	23.0%	1 365	23.4%	2 710	46.4%	1 254	46.9%	8.9%
Debt impairment	528	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 108	-	-	1 630	16.1%	1 630	16.1%	-	-	(100.0%)
Finance charges	4 804	2	-	1 848	38.5%	1 849	38.5%	2 778	37.6%	(33.5%)
Bulk purchases	69 955	21 413	30.6%	14 267	20.4%	35 680	51.0%	13 085	54.7%	9.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 000	704	17.6%	539	13.5%	1 243	31.1%	456	10.1%	18.2%
Transfers and grants	9 752	2 166	22.2%	4 655	47.7%	6 821	69.9%	697	-	567.8%
Other expenditure	73 457	8 889	12.1%	9 773	13.3%	18 662	25.4%	9 321	29.5%	4.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 493**	**20 752**		**4 568**		**25 320**		**(6 174)**		
Transfers recognised - capital	19 912	4 636	23.3%	-	-	4 636	23.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32 405**	**25 388**		**4 568**		**29 956**		**(6 174)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32 405**	**25 388**		**4 568**		**29 956**		**(6 174)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32 405**	**25 388**		**4 568**		**29 956**		**(6 174)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 405**	**25 388**		**4 568**		**29 956**		**(6 174)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**32 262**	**5 273**	**16.3%**	**8 340**	**25.9%**	**13 613**	**42.2%**	**2 843**	**41.7%**	**193.3%**
National Government	19 912	4 764	23.9%	4 837	24.3%	9 601	48.2%	3 491	37.6%	38.6%
Provincial Government	-	508	-	-	-	508	-	289	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 912**	**5 273**	**26.5%**	**4 837**	**24.3%**	**10 110**	**50.8%**	**3 780**	**47.5%**	**28.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 350	-	-	3 503	28.4%	3 503	28.4%	(937)	-	(473.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32 262**	**5 273**	**16.3%**	**8 340**	**25.9%**	**13 613**	**42.2%**	**2 843**	**41.7%**	**193.3%**
Governance and Administration	**1 300**	**-**	**-**	**-**	**-**	**-**	**-**	**(23)**	**-**	**(100.0%)**
Executive & Council	500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	800	-	-	-	-	-	-	(23)	-	(100.0%)
Community and Public Safety	**3 860**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	410	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 750	-	-	-	-	-	-	-	-	-
Public Safety	700	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 887**	**3 719**	**17.8%**	**6 640**	**31.8%**	**10 359**	**49.6%**	**2 867**	**35.4%**	**131.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 887	3 719	17.8%	6 640	31.8%	10 359	49.6%	2 867	35.4%	131.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 215**	**1 554**	**25.0%**	**1 700**	**27.4%**	**3 254**	**52.4%**	**-**	**-**	**(100.0%)**
Electricity	1 900	575	30.3%	-	-	575	30.3%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 115	979	31.4%	1 700	54.6%	2 679	86.0%	-	-	(100.0%)
Waste Management	1 200	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**269 551**	**90 013**	**33.4%**	**93 250**	**34.6%**	**183 262**	**68.0%**	**59 795**	**62.0%**	**55.9%**
Ratepayers and other	**204 142**	**60 317**	**29.5%**	**60 433**	**29.6%**	**120 750**	**59.1%**	**40 547**	**56.6%**	**49.0%**
Government - operating	43 492	21 447	49.3%	11 938	27.4%	33 385	76.8%	11 733	76.9%	1.7%
Government - capital	19 912	8 014	40.2%	20 633	103.6%	28 647	143.9%	7 515	79.3%	174.6%
Interest	2 005	235	11.7%	246	12.3%	481	24.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(245 241)**	**(81 713)**	**33.3%**	**(86 283)**	**35.2%**	**(167 996)**	**68.5%**	**(57 485)**	**65.9%**	**50.1%**
Suppliers and employees	(240 437)	(81 713)	34.0%	(85 799)	35.7%	(167 512)	69.7%	(49 899)	59.3%	71.9%
Finance charges	(4 804)	-	-	(483)	10.1%	(483)	10.1%	(71)	1.7%	579.9%
Transfers and grants	-	-	-	-	-	-	-	(7 515)	-	(100.0%)
Net Cash from/(used) Operating Activities	**24 310**	**8 300**	**34.1%**	**6 967**	**28.7%**	**15 267**	**62.8%**	**2 310**	**26.7%**	**201.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(32 262)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**21.7%**	**-**
Capital assets	(32 262)	-	-	-	-	-	-	-	21.7%	-
Net Cash from/(used) Investing Activities	**(32 262)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29.2%**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**12**	**-**	**25**	**-**	**38**	**-**	**64**	**-**	**(60.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	12	-	25	-	38	-	64	-	(60.0%)
Payments	**(3 645)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 645)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3 645)**	**12**	**(.3%)**	**25**	**(.7%)**	**38**	**(1.0%)**	**64**	**(3.5%)**	**(60.0%)**
Net Increase/(Decrease) in cash held	**(11 597)**	**8 312**	**(71.7%)**	**6 993**	**(60.3%)**	**15 305**	**(132.0%)**	**2 374**	**42.0%**	**194.6%**
Cash/cash equivalents at the year begin:	(5 995)	(4 491)	74.9%	3 821	(63.7%)	(4 491)	74.9%	(6 337)	54.1%	(160.3%)
Cash/cash equivalents at the year end:	**(17 592)**	**3 821**	**(21.7%)**	**10 814**	**(61.5%)**	**10 814**	**(61.5%)**	**(3 963)**	**64.8%**	**(372.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 227	7.5%	1 182	2.8%	668	1.6%	37 884	88.2%	42 962	22.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 425	6.7%	3 711	2.6%	2 192	1.6%	124 827	89.1%	140 155	74.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	375	7.8%	157	3.3%	85	1.8%	4 213	87.2%	4 830	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	3.9%	32	2.6%	22	1.7%	1 164	91.8%	1 268	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**13 076**	**6.9%**	**5 083**	**2.7%**	**2 967**	**1.6%**	**168 089**	**88.8%**	**189 215**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 695	12.4%	11 989	87.6%	0	-	7	.1%	13 691	7.1%	-	-	-	-
Commercial	(1)	(1.6%)	67	101.6%	-	-	-	-	66	-	-	-	-	-
Households	3 227	5.3%	1 182	1.9%	668	1.1%	55 668	91.6%	60 746	31.7%	-	-	-	-
Other	8 155	6.9%	(8 156)	(6.9%)	2 299	2.0%	115 096	98.0%	117 394	61.2%	-	-	-	-
Total By Customer Group	**13 076**	**6.8%**	**5 083**	**2.6%**	**2 967**	**1.5%**	**170 771**	**89.0%**	**191 897**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50	100.0%	-	-	-	-	-	-	50	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**50**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**50**	**100.0%**

Contact Details

Municipal Manager	Dr Mpilo Ngubane	033 239 9266
Financial Manager	Mrs Z Sojime (acting)	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**83 618**	**27 848**	**33.3%**	**9 279**	**11.1%**	**37 127**	**44.4%**	**13 552**	**39.1%**	**(31.5%)**
Property rates	11 489	2 399	20.9%	1 616	14.1%	4 015	34.9%	2 236	41.7%	(27.7%)
Property rates - penalties and collection charges	50	559	1 118.3%	394	788.1%	953	1 906.3%	631	65.0%	(37.6%)
Service charges - electricity revenue	39 974	11 041	27.6%	4 961	12.4%	16 001	40.0%	6 991	37.8%	(29.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	719	672	93.4%	447	62.2%	1 119	155.6%	623	35.2%	(28.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	702	-	905	-	1 608	-	1 393	91.7%	(35.0%)
Interest earned - external investments	1 000	503	50.3%	289	28.9%	792	79.2%	185	49.3%	56.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	377	12.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	104	34.7%	31	10.2%	135	44.9%	86	29.5%	(64.4%)
Licences and permits	2 100	733	34.9%	76	3.6%	809	38.5%	975	41.6%	(92.2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	27 786	11 107	40.0%	524	1.9%	11 631	41.9%	25	38.8%	1 990.8%
Other own revenue	200	28	14.0%	35	17.6%	63	31.6%	30	36.6%	19.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**105 363**	**20 493**	**19.4%**	**16 843**	**16.0%**	**37 336**	**35.4%**	**22 723**	**36.0%**	**(25.9%)**
Employee related costs	24 596	5 512	22.4%	3 609	14.7%	9 121	37.1%	4 339	32.0%	(16.8%)
Remuneration of councillors	1 956	443	22.6%	264	13.5%	706	36.1%	455	33.1%	(42.1%)
Debt impairment	13 223	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 255	-	-	-	-	-	-	-	-	-
Finance charges	250	-	-	-	-	-	-	27	2.4%	(100.0%)
Bulk purchases	46 512	11 516	24.8%	9 562	20.6%	21 078	45.3%	6 485	47.7%	47.4%
Other Materials	80	-	-	-	-	-	-	-	-	-
Contracted services	3 764	974	25.9%	841	22.3%	1 815	48.2%	674	43.4%	24.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 727	2 048	21.1%	2 567	26.4%	4 616	47.5%	10 743	67.3%	(76.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 745)**	**7 355**		**(7 564)**		**(209)**		**(9 172)**		
Transfers recognised - capital	11 621	-	-	1 977	17.0%	1 977	17.0%	(903)	14.3%	(318.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(10 124)**	**7 355**		**(5 587)**		**1 768**		**(10 075)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(10 124)**	**7 355**		**(5 587)**		**1 768**		**(10 075)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(10 124)**	**7 355**		**(5 587)**		**1 768**		**(10 075)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(10 124)**	**7 355**		**(5 587)**		**1 768**		**(10 075)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**14 071**	**16**	**.1%**	**3 959**	**28.1%**	**3 975**	**28.3%**	**3 270**	**34.4%**	**21.1%**
National Government	11 621	-	-	3 959	34.1%	3 959	34.1%	3 149	38.4%	25.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 621**	**-**	**-**	**3 959**	**34.1%**	**3 959**	**34.1%**	**3 149**	**38.4%**	**25.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 450	16	.7%	-	-	16	.7%	121	7.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**14 071**	**16**	**.1%**	**3 959**	**28.1%**	**3 975**	**28.3%**	**3 270**	**34.4%**	**21.1%**
Governance and Administration	**-**	**16**	**-**	**-**	**-**	**16**	**-**	**12**	**1.5%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	16	-	-	-	16	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	12	1.7%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 071**	**-**	**-**	**3 959**	**28.1%**	**3 959**	**28.1%**	**3 257**	**39.4%**	**21.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 071	-	-	3 959	28.1%	3 959	28.1%	3 257	39.4%	21.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**95 239**	**71 369**	**74.9%**	**20 863**	**21.9%**	**92 231**	**96.8%**	**22 643**	**54.1%**	**(7.9%)**
Ratepayers and other	**54 832**	**46 835**	**85.4%**	**20 546**	**37.5%**	**67 381**	**122.9%**	**18 654**	**54.0%**	**10.1%**
Government - operating	27 786	13 830	49.8%	145	.5%	13 975	50.3%	2 980	76.1%	(95.1%)
Government - capital	11 621	10 199	87.8%	-	-	10 199	87.8%	-	-	-
Interest	1 000	504	50.4%	171	17.1%	676	67.6%	1 009	133.4%	(83.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(86 885)**	**(19 398)**	**22.3%**	**(9 405)**	**10.8%**	**(28 802)**	**33.2%**	**(24 259)**	**58.4%**	**(61.2%)**
Suppliers and employees	(86 635)	(19 398)	22.4%	(9 405)	10.9%	(28 802)	33.2%	(24 259)	58.6%	(61.2%)
Finance charges	(250)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 354**	**51 971**	**622.1%**	**11 458**	**137.2%**	**63 429**	**759.3%**	**(1 616)**	**7.4%**	**(809.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(1 407)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(1 407)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 407)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 947**	**51 971**	**748.1%**	**11 458**	**164.9%**	**63 429**	**913.1%**	**(1 616)**	**(46.1%)**	**(809.2%)**
Cash/cash equivalents at the year begin:	-	5 198	-	57 169	-	5 198	-	3 941	(611 238.1%)	1 350.7%
Cash/cash equivalents at the year end:	**6 947**	**57 169**	**822.9%**	**68 627**	**987.9%**	**68 627**	**987.9%**	**2 325**	**(151.8%)**	**2 851.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	731	13.3%	476	8.7%	272	5.0%	4 005	73.0%	5 483	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	617	3.2%	461	2.4%	385	2.0%	17 677	92.4%	19 139	35.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	238	3.9%	224	3.7%	219	3.6%	5 456	88.9%	6 138	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	.3%	19	.3%	19	.3%	7 377	99.2%	7 436	13.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	335	2.2%	332	2.2%	333	2.2%	14 273	93.4%	15 273	28.6%	-	-	-	-
Total By Income Source	**1 941**	**3.6%**	**1 513**	**2.8%**	**1 228**	**2.3%**	**48 788**	**91.2%**	**53 470**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 941	3.6%	1 513	2.8%	1 228	2.3%	48 788	91.2%	53 470	100.0%	-	-	-	-
Total By Customer Group	**1 941**	**3.6%**	**1 513**	**2.8%**	**1 228**	**2.3%**	**48 788**	**91.2%**	**53 470**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	92	8.2%	709	63.4%	59	5.3%	259	23.1%	1 119	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**92**	**8.2%**	**709**	**63.4%**	**59**	**5.3%**	**259**	**23.1%**	**1 119**	**100.0%**

Contact Details

Municipal Manager	Mario Links (Acting)	033 263 1221
Financial Manager	N Mbatha (Acting)	033 897 6781

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**62 912**	**7 341**	**11.7%**	**12 003**	**19.1%**	**19 345**	**30.7%**	**765**	**2.4%**	**1 469.2%**
Property rates	1 501	764	50.9%	425	28.3%	1 189	79.2%	274	37.6%	55.1%
Property rates - penalties and collection charges	2	9	454.0%	11	557.7%	20	1 011.6%	1	24.1%	803.1%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	50	9	17.4%	9	17.6%	17	35.0%	270	688.8%	(96.7%)
Rental of facilities and equipment	457	54	11.8%	64	14.0%	118	25.9%	38	43.2%	71.1%
Interest earned - external investments	497	199	40.0%	233	46.8%	432	86.9%	109	71.8%	112.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5	5	102.0%	7	146.0%	12	248.0%	1	50.6%	563.6%
Licences and permits	32	4	13.1%	11	33.8%	15	46.9%	7	58.8%	46.7%
Agency services	35	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 115	5 665	18.8%	10 887	36.2%	16 552	55.0%	5	-	213 872.7%
Other own revenue	30 218	633	2.1%	356	1.2%	989	3.3%	59	4.7%	506.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**62 913**	**14 979**	**23.8%**	**16 175**	**25.7%**	**31 153**	**49.5%**	**11 049**	**70.5%**	**46.4%**
Employee related costs	14 628	3 509	24.0%	4 120	28.2%	7 629	52.2%	4 721	67.4%	(12.7%)
Remuneration of councillors	1 490	410	27.5%	353	23.7%	763	51.2%	174	22.7%	102.9%
Debt impairment	-	-	-	-	-	-	-	109	72.6%	(100.0%)
Depreciation and asset impairment	1 506	-	-	1 032	68.5%	1 032	68.5%	-	13.0%	(100.0%)
Finance charges	-	69	-	106	-	176	-	22	7.3%	379.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	60	-	60	-	4	-	1 281.8%
Contracted services	528	111	21.1%	479	90.7%	591	111.9%	200	46.7%	139.5%
Transfers and grants	-	2 662	-	2 300	-	4 962	-	2 784	-	(17.4%)
Other expenditure	44 761	8 217	18.4%	7 724	17.3%	15 941	35.6%	3 034	50.5%	154.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1)**	**(7 637)**		**(4 172)**		**(11 809)**		**(10 284)**		
Transfers recognised - capital	-	12 044	-	5 896	-	17 941	-	8 630	(57.4%)	(31.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1)**	**4 407**		**1 725**		**6 132**		**(1 654)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1)**	**4 407**		**1 725**		**6 132**		**(1 654)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1)**	**4 407**		**1 725**		**6 132**		**(1 654)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1)**	**4 407**		**1 725**		**6 132**		**(1 654)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**8 280**	**-**	**8 234**	**-**	**16 514**	**-**	**1 654**	**23.3%**	**397.8%**
National Government	-	8 141	-	8 094	-	16 235	-	1 654	30.0%	389.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**8 141**	**-**	**8 094**	**-**	**16 235**	**-**	**1 654**	**22.6%**	**389.3%**
Borrowing	-	140	-	140	-	280	-	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**8 280**	**-**	**8 234**	**-**	**16 514**	**-**	**1 654**	**23.3%**	**397.8%**
Governance and Administration	**-**	**39**	**-**	**53**	**-**	**92**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	22	-	53	-	75	-	-	-	(100.0%)
Budget & Treasury Office	-	17	-	-	-	17	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**7 333**	**-**	**7 611**	**-**	**14 944**	**-**	**1 654**	**43.9%**	**360.1%**
Planning and Development	-	7 333	-	7 611	-	14 944	-	1 654	107.8%	360.1%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**909**	**-**	**570**	**-**	**1 479**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	909	-	570	-	1 479	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**46 583**	**18 069**	**38.8%**	**17 916**	**38.5%**	**35 985**	**77.2%**	**16 002**	**64.0%**	**12.0%**
Ratepayers and other	**4 865**	**861**	**17.7%**	**424**	**8.7%**	**1 285**	**26.4%**	**645**	**80.2%**	**(34.4%)**
Government - operating	11 106	9 493	85.5%	9 979	89.9%	19 473	175.3%	7 811	53.7%	27.8%
Government - capital	30 115	7 482	24.8%	7 270	24.1%	14 752	49.0%	7 436	71.9%	(2.2%)
Interest	497	233	46.9%	243	48.9%	476	95.8%	109	80.2%	122.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(51 349)**	**(15 035)**	**29.3%**	**(15 459)**	**30.1%**	**(30 494)**	**59.4%**	**(15 107)**	**148.5%**	**2.3%**
Suppliers and employees	(51 220)	(8 377)	16.4%	(11 238)	21.9%	(19 615)	38.3%	(11 548)	129.2%	(2.7%)
Finance charges	(129)	(25)	19.6%	(22)	17.1%	(47)	36.7%	(34)	5.8%	(34.3%)
Transfers and grants	-	(6 633)	-	(4 199)	-	(10 832)	-	(3 525)	-	19.1%
Net Cash from/(used) Operating Activities	**(4 766)**	**3 034**	**(63.7%)**	**2 456**	**(51.5%)**	**5 490**	**(115.2%)**	**895**	**(55.2%)**	**174.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(11 106)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(11 106)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(11 106)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(458)**	**(2 792)**	**609.6%**	**(2 442)**	**533.2%**	**(5 234)**	**1 142.8%**	**(738)**	**(273.2%)**	**230.9%**
Repayment of borrowing	(458)	(2 792)	609.6%	(2 442)	533.2%	(5 234)	1 142.8%	(738)	(273.2%)	230.9%
Net Cash from/(used) Financing Activities	**(458)**	**(2 792)**	**609.6%**	**(2 442)**	**533.2%**	**(5 234)**	**1 142.8%**	**(738)**	**(273.2%)**	**230.9%**
Net Increase/(Decrease) in cash held	**(16 330)**	**242**	**(1.5%)**	**14**	**(.1%)**	**256**	**(1.6%)**	**157**	**(1 123.1%)**	**(91.0%)**
Cash/cash equivalents at the year begin:	-	(151)	-	91	-	(151)	-	(78)	276.5%	(217.7%)
Cash/cash equivalents at the year end:	**(16 330)**	**91**	**(.6%)**	**106**	**(.6%)**	**106**	**(.6%)**	**80**	**1.3%**	**32.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	117	13.0%	75	8.4%	76	8.5%	628	70.1%	897	63.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	5.7%	19	3.7%	17	3.2%	449	87.4%	514	36.4%	-	-	-	-
Total By Income Source	**146**	**10.3%**	**94**	**6.7%**	**93**	**6.6%**	**1 078**	**76.4%**	**1 411**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	146	10.3%	94	6.7%	93	6.6%	1 078	76.4%	1 411	100.0%	-	-	-	-
Total By Customer Group	**146**	**10.3%**	**94**	**6.7%**	**93**	**6.6%**	**1 078**	**76.4%**	**1 411**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr S. I Mabaso	033 996 6001
Financial Manager	Mr Kunene Vusi	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**3 291 484**	**921 270**	**28.0%**	**834 342**	**25.3%**	**1 755 612**	**53.3%**	**832 561**	**55.8%**	**.2%**
Property rates	607 308	154 784	25.5%	152 327	25.1%	307 111	50.6%	143 533	49.8%	6.1%
Property rates - penalties and collection charges	37 363	5 047	13.5%	12 121	32.4%	17 168	45.9%	14 730	67.3%	(17.7%)
Service charges - electricity revenue	1 558 827	406 777	26.1%	359 856	23.1%	766 633	49.2%	348 291	51.0%	3.3%
Service charges - water revenue	378 445	111 950	29.6%	86 911	23.0%	198 861	52.5%	98 178	55.2%	(11.5%)
Service charges - sanitation revenue	132 153	31 910	24.1%	30 061	22.7%	61 971	46.9%	29 638	54.4%	1.4%
Service charges - refuse revenue	77 592	20 501	26.4%	19 642	25.3%	40 143	51.7%	18 424	46.8%	6.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	20 255	4 975	24.6%	5 237	25.9%	10 212	50.4%	4 346	49.2%	20.5%
Interest earned - external investments	27 029	3 114	11.5%	12 120	44.8%	15 233	56.4%	9 462	101.4%	28.1%
Interest earned - outstanding debtors	1 255	13 032	1 038.6%	12 378	986.4%	25 410	2 025.0%	19 578	-	(36.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 634	2 421	66.6%	4 462	122.8%	6 883	189.4%	1 913	76.0%	133.3%
Licences and permits	48	23	48.7%	17	35.4%	40	84.2%	9	26.9%	85.2%
Agency services	586	108	18.5%	90	15.4%	199	33.9%	129	68.2%	(29.9%)
Transfers recognised - operational	383 848	151 824	39.6%	123 187	32.1%	275 011	71.6%	122 127	72.8%	.9%
Other own revenue	48 011	9 801	20.4%	15 932	33.2%	25 733	53.6%	10 363	40.8%	53.7%
Gains on disposal of PPE	15 131	5 003	33.1%	-	-	5 003	33.1%	11 840	-	(100.0%)
Operating Expenditure	**3 224 898**	**816 049**	**25.3%**	**769 262**	**23.9%**	**1 585 312**	**49.2%**	**714 127**	**50.7%**	**7.7%**
Employee related costs	779 721	175 700	22.5%	212 808	27.3%	388 509	49.8%	196 158	50.8%	8.5%
Remuneration of councillors	36 363	8 590	23.6%	8 544	23.5%	17 134	47.1%	7 964	46.5%	7.3%
Debt impairment	137 510	22 918	16.7%	34 377	25.0%	57 296	41.7%	62 586	50.0%	(45.1%)
Depreciation and asset impairment	222 212	67 059	30.2%	65 837	29.6%	132 896	59.8%	46 108	73.2%	42.8%
Finance charges	69 039	16 346	23.7%	12 640	18.3%	28 986	42.0%	18 958	39.4%	(33.3%)
Bulk purchases	1 493 890	439 757	29.4%	319 210	21.4%	758 967	50.8%	303 769	52.8%	5.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	16 792	4 914	29.3%	5 170	30.8%	10 084	60.1%	4 789	36.9%	8.0%
Transfers and grants	5 027	1 107	22.0%	1 107	22.0%	2 214	44.0%	1 041	46.3%	6.3%
Other expenditure	464 344	79 647	17.2%	109 565	23.6%	189 212	40.7%	71 695	35.5%	52.8%
Loss on disposal of PPE	-	11	-	4	-	15	-	1 058	-	(99.6%)
Surplus/(Deficit)	**66 586**	**105 221**		**65 080**		**170 301**		**118 434**		
Transfers recognised - capital	383 158	9 145	2.4%	25 639	6.7%	34 783	9.1%	14 919	8.8%	71.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**449 744**	**114 366**		**90 718**		**205 084**		**133 353**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**449 744**	**114 366**		**90 718**		**205 084**		**133 353**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**449 744**	**114 366**		**90 718**		**205 084**		**133 353**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**449 744**	**114 366**		**90 718**		**205 084**		**133 353**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**443 158**	**29 280**	**6.6%**	**48 786**	**11.0%**	**78 065**	**17.6%**	**36 710**	**20.2%**	**32.9%**
National Government	383 158	19 910	5.2%	20 624	5.4%	40 534	10.6%	21 405	11.1%	(3.6%)
Provincial Government	-	2 941	-	10 003	-	12 943	-	1 474	24.4%	578.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	279	-	279	-	(16)	-	(1 795.8%)
Transfers recognised - capital	**383 158**	**22 851**	**6.0%**	**30 906**	**8.1%**	**53 756**	**14.0%**	**22 862**	**12.4%**	**35.2%**
Borrowing	-	-	-	-	-	-	-	3 268	-	(100.0%)
Internally generated funds	60 000	6 429	10.7%	17 880	29.8%	24 309	40.5%	10 580	-	69.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**443 158**	**29 280**	**6.6%**	**48 786**	**11.0%**	**78 065**	**17.6%**	**36 710**	**20.2%**	**32.9%**
Governance and Administration	**16 400**	**116**	**.7%**	**5 828**	**35.5%**	**5 944**	**36.2%**	**-**	**-**	**(100.0%)**
Executive & Council	-	25	-	69	-	94	-	-	-	(100.0%)
Budget & Treasury Office	11 000	91	.8%	5 044	45.9%	5 135	46.7%	-	-	(100.0%)
Corporate Services	5 400	-	-	715	13.2%	715	13.2%	-	-	(100.0%)
Community and Public Safety	**5 500**	**8**	**.1%**	**1 634**	**29.7%**	**1 642**	**29.9%**	**1 935**	**6.9%**	**(15.6%)**
Community & Social Services	3 800	-	-	642	16.9%	642	16.9%	970	6.4%	(33.8%)
Sport And Recreation	1 700	8	.5%	805	47.3%	813	47.8%	966	13.6%	(16.7%)
Public Safety	-	-	-	188	-	188	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**173 585**	**13 556**	**7.8%**	**30 005**	**17.3%**	**43 560**	**25.1%**	**10 682**	**20.1%**	**180.9%**
Planning and Development	10 350	3 599	34.8%	5 582	53.9%	9 181	88.7%	38	154.0%	14 727.0%
Road Transport	163 235	9 957	6.1%	24 423	15.0%	34 380	21.1%	10 645	18.4%	129.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**244 863**	**12 921**	**5.3%**	**1 220**	**.5%**	**14 140**	**5.8%**	**24 010**	**29.2%**	**(94.9%)**
Electricity	161 500	2 505	1.6%	(17 669)	(10.9%)	(15 163)	(9.4%)	13 007	178.0%	(235.8%)
Water	28 175	4 222	15.0%	11 887	42.2%	16 109	57.2%	8 844	21.9%	34.4%
Waste Water Management	47 097	6 000	12.7%	6 978	14.8%	12 978	27.6%	713	1.7%	878.4%
Waste Management	8 091	193	2.4%	24	.3%	217	2.7%	1 447	74.5%	(98.3%)
Other	**2 810**	**2 679**	**95.3%**	**10 099**	**359.4%**	**12 778**	**454.7%**	**82**	**2.3%**	**12 267.3%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**3 260 239**	**1 035 789**	**31.8%**	**982 111**	**30.1%**	**2 017 901**	**61.9%**	**903 051**	**61.8%**	**8.8%**
Ratepayers and other	**2 466 204**	**780 207**	**31.6%**	**748 458**	**30.3%**	**1 528 665**	**62.0%**	**714 775**	**59.4%**	**4.7%**
Government - operating	383 848	170 559	44.4%	87 078	22.7%	257 637	67.1%	105 086	71.8%	(17.1%)
Government - capital	383 158	73 675	19.2%	134 896	35.2%	208 572	54.4%	80 729	69.7%	67.1%
Interest	27 029	11 348	42.0%	11 680	43.2%	23 028	85.2%	2 461	82.4%	374.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(2 865 177)**	**(923 100)**	**32.2%**	**(801 556)**	**28.0%**	**(1 724 657)**	**60.2%**	**(709 552)**	**58.7%**	**13.0%**
Suppliers and employees	(2 795 550)	(905 820)	32.4%	(783 129)	28.0%	(1 688 949)	60.4%	(689 552)	59.1%	13.6%
Finance charges	(64 600)	(16 174)	25.0%	(17 321)	26.8%	(33 495)	51.8%	(18 958)	46.6%	(8.6%)
Transfers and grants	(5 027)	(1 107)	22.0%	(1 107)	22.0%	(2 214)	44.0%	(1 041)	46.3%	6.3%
Net Cash from/(used) Operating Activities	**395 062**	**112 689**	**28.5%**	**180 555**	**45.7%**	**293 244**	**74.2%**	**193 500**	**96.4%**	**(6.7%)**
Cash Flow from Investing Activities										
Receipts	**(425)**	**(44 603)**	**10 494.8%**	**(140 659)**	**33 096.3%**	**(185 262)**	**43 591.1%**	**(168 119)**	**-**	**(16.3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(422)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(3)	(44 603)	1 486 757.0%	(140 659)	4 688 642.7%	(185 262)	6 175 399.7%	(168 119)	-	(16.3%)
Payments	**(285 394)**	**(29 280)**	**10.3%**	**(48 786)**	**17.1%**	**(78 065)**	**27.4%**	**-**	**-**	**(100.0%)**
Capital assets	(285 394)	(29 280)	10.3%	(48 786)	17.1%	(78 065)	27.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(285 819)**	**(73 882)**	**25.8%**	**(189 445)**	**66.3%**	**(263 327)**	**92.1%**	**(168 119)**	**77.5%**	**12.7%**
Cash Flow from Financing Activities										
Receipts	**3 722**	**1 739**	**46.7%**	**2 136**	**57.4%**	**3 875**	**104.1%**	**1 938**	**-**	**10.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 722	1 739	46.7%	2 136	57.4%	3 875	104.1%	1 938	-	10.2%
Payments	**(45 175)**	**(10 287)**	**22.8%**	**(13 624)**	**30.2%**	**(23 911)**	**52.9%**	**(39 108)**	**201.5%**	**(65.2%)**
Repayment of borrowing	(45 175)	(10 287)	22.8%	(13 624)	30.2%	(23 911)	52.9%	(39 108)	201.5%	(65.2%)
Net Cash from/(used) Financing Activities	**(41 453)**	**(8 548)**	**20.6%**	**(11 488)**	**27.7%**	**(20 036)**	**48.3%**	**(37 170)**	**119.0%**	**(69.1%)**
Net Increase/(Decrease) in cash held	**67 790**	**30 259**	**44.6%**	**(20 379)**	**(30.1%)**	**9 880**	**14.6%**	**(11 790)**	**(518.0%)**	**72.8%**
Cash/cash equivalents at the year begin:	830 762	80 938	9.7%	111 197	13.4%	80 938	9.7%	126 988	-	(12.4%)
Cash/cash equivalents at the year end:	**898 552**	**111 197**	**12.4%**	**90 819**	**10.1%**	**90 819**	**10.1%**	**115 198**	**(13 158.1%)**	**(21.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	74 659	100.0%	-	-	-	-	-	-	74 659	47.6%
Bulk Water	34 471	100.0%	-	-	-	-	-	-	34 471	22.0%
PAYE deductions	7 346	100.0%	-	-	-	-	-	-	7 346	4.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	12 324	100.0%	-	-	-	-	-	-	12 324	7.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 859	32.6%	8 230	39.1%	1 060	5.0%	4 878	23.2%	21 027	13.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 887	100.0%	-	-	-	-	-	-	6 887	4.4%
Total	**142 546**	**91.0%**	**8 230**	**5.3%**	**1 060**	**.7%**	**4 878**	**3.1%**	**156 713**	**100.0%**

Contact Details

Municipal Manager	Mxolisi Nkosi	033 392 2002
Financial Manager	Nelisiwe Mvelase Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**46 476**	**55 426**	**119.3%**	**31 687**	**68.2%**	**87 114**	**187.4%**	**12 677**	**35.9%**	**150.0%**
Property rates	6 522	2 551	39.1%	2 832	43.4%	5 383	82.5%	1 790	54.7%	58.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	1	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	730	-	-	-	-	-	-	138	42.1%	(100.0%)
Interest earned - outstanding debtors	148	7	5.0%	3	2.0%	10	7.0%	71	111.5%	(95.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	84	7	8.1%	7	8.1%	14	16.2%	13	16.8%	(47.6%)
Licences and permits	3 127	2 157	69.0%	1 702	54.4%	3 859	123.4%	776	26.5%	119.3%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	35 637	50 432	141.5%	26 916	75.5%	77 348	217.0%	9 606	31.4%	180.2%
Other own revenue	228	273	119.7%	226	99.3%	499	219.0%	282	405.0%	(19.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**44 046**	**21 146**	**48.0%**	**26 864**	**61.0%**	**48 010**	**109.0%**	**14 327**	**46.8%**	**87.5%**
Employee related costs	17 039	8 300	48.7%	8 035	47.2%	16 336	95.9%	3 980	41.9%	101.9%
Remuneration of councillors	4 101	(6 842)	(166.8%)	(1 170)	(28.5%)	(8 012)	(195.4%)	908	42.1%	(228.9%)
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 237	234	10.5%	141	6.3%	375	16.8%	-	-	(100.0%)
Finance charges	-	74	-	53	-	127	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	66	-	35	-	101	-	-	-	(100.0%)
Transfers and grants	-	8 745	-	9 227	-	17 972	-	2 415	-	282.0%
Other expenditure	19 669	10 566	53.7%	10 540	53.6%	21 106	107.3%	7 024	32.4%	50.1%
Loss on disposal of PPE	-	2	-	2	-	4	-	-	-	(100.0%)
Surplus/(Deficit)	**2 430**	**34 281**		**4 823**		**39 104**		**(1 651)**		
Transfers recognised - capital	-	-	-	-	-	-	-	2 901	102.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 430**	**34 281**		**4 823**		**39 104**		**1 251**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 430**	**34 281**		**4 823**		**39 104**		**1 251**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 430**	**34 281**		**4 823**		**39 104**		**1 251**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 430**	**34 281**		**4 823**		**39 104**		**1 251**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 927**	**2 664**	**14.9%**	**1 524**	**8.5%**	**4 188**	**23.4%**	**1 337**	**9.0%**	**14.0%**
National Government	14 427	2 664	18.5%	1 524	10.6%	4 188	29.0%	1 337	10.6%	14.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 427**	**2 664**	**18.5%**	**1 524**	**10.6%**	**4 188**	**29.0%**	**1 337**	**9.0%**	**14.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 927**	**2 664**	**14.9%**	**1 524**	**8.5%**	**4 188**	**23.4%**	**1 337**	**12.9%**	**14.0%**
Governance and Administration	**17 927**	**2 664**	**14.9%**	**1 524**	**8.5%**	**4 188**	**23.4%**	**1 337**	**68.5%**	**14.0%**
Executive & Council	17 927	2 664	14.9%	1 524	8.5%	4 188	23.4%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	1 337	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**58 827**	**22 110**	**37.6%**	**9 885**	**16.8%**	**31 994**	**54.4%**	**12 287**	**56.8%**	**(19.6%)**
Ratepayers and other	**7 752**	**3 333**	**43.0%**	**2 284**	**29.5%**	**5 617**	**72.5%**	**2 606**	**61.0%**	**(12.4%)**
Government - operating	35 769	15 841	44.3%	5 868	16.4%	21 708	60.7%	9 393	55.7%	(37.5%)
Government - capital	14 427	2 664	18.5%	1 524	10.6%	4 188	29.0%	-	57.3%	(100.0%)
Interest	879	272	30.9%	210	23.8%	481	54.7%	288	57.7%	(27.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(41 809)**	**(14 184)**	**33.9%**	**(15 426)**	**36.9%**	**(29 609)**	**70.8%**	**(11 946)**	**43.7%**	**29.1%**
Suppliers and employees	(41 809)	(9 449)	22.6%	(10 871)	26.0%	(20 320)	48.6%	(11 946)	43.7%	(9.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(4 735)	-	(4 555)	-	(9 290)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**17 018**	**7 926**	**46.6%**	**(5 541)**	**(32.6%)**	**2 385**	**14.0%**	**340**	**88.4%**	**(1 728.2%)**
Cash Flow from Investing Activities										
Receipts	**8 504**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8 504	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(17 927)**	**(2 664)**	**14.9%**	**(1 524)**	**8.5%**	**(4 188)**	**23.4%**	**(4 239)**	**32.4%**	**(64.0%)**
Capital assets	(17 927)	(2 664)	14.9%	(1 524)	8.5%	(4 188)	23.4%	(4 239)	32.4%	(64.0%)
Net Cash from/(used) Investing Activities	**(9 423)**	**(2 664)**	**28.3%**	**(1 524)**	**16.2%**	**(4 188)**	**44.4%**	**(4 239)**	**35.5%**	**(64.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 595**	**5 262**	**69.3%**	**(7 065)**	**(93.0%)**	**(1 803)**	**(23.7%)**	**(3 898)**	**276.8%**	**81.2%**
Cash/cash equivalents at the year begin:	46 597	16 501	35.4%	21 763	46.7%	16 501	35.4%	14 470	-	50.4%
Cash/cash equivalents at the year end:	**54 192**	**21 763**	**40.2%**	**14 698**	**27.1%**	**14 698**	**27.1%**	**10 572**	**276.8%**	**39.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	656	14.1%	205	4.4%	313	6.7%	3 473	74.7%	4 647	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**656**	**14.1%**	**205**	**4.4%**	**313**	**6.7%**	**3 473**	**74.7%**	**4 647**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	138	12.1%	75	6.6%	50	4.4%	869	76.8%	1 132	24.4%	-	-	-	-
Other	519	14.8%	130	3.7%	263	7.5%	2 603	74.1%	3 515	75.6%	-	-	-	-
Total By Customer Group	**656**	**14.1%**	**205**	**4.4%**	**313**	**6.7%**	**3 473**	**74.7%**	**4 647**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(64)	(638.3%)	72	718.5%	1	12.5%	1	7.2%	10	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(64)**	**(638.3%)**	**72**	**718.5%**	**1**	**12.5%**	**1**	**7.2%**	**10**	**100.0%**

Contact Details

Municipal Manager	D A Pillay	031 785 9307
Financial Manager	P Mthinyane	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**52 339**	**17 679**	**33.8%**	**15 765**	**30.1%**	**33 444**	**63.9%**	**19 164**	**76.3%**	**(17.7%)**
Property rates	8 200	6 051	73.8%	1 267	15.4%	7 318	89.2%	5 362	92.9%	(76.4%)
Property rates - penalties and collection charges	400	123	30.7%	116	29.0%	239	59.7%	156	88.7%	(25.7%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	489	112	22.9%	93	19.0%	205	41.9%	75	48.6%	23.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 090	528	48.4%	517	47.5%	1 045	95.9%	(22)	2.9%	(2 463.9%)
Interest earned - external investments	1 700	483	28.4%	356	20.9%	839	49.4%	386	51.9%	(7.8%)
Interest earned - outstanding debtors	70	35	49.9%	34	48.2%	69	98.1%	37	92.7%	(8.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	253	1	.2%	19	7.6%	20	7.8%	0	.7%	3 939.2%
Licences and permits	336	95	28.1%	61	18.2%	156	46.3%	82	37.3%	(25.2%)
Agency services	400	98	24.4%	134	33.5%	232	57.9%	106	55.1%	26.2%
Transfers recognised - operational	39 047	9 869	25.3%	12 075	30.9%	21 944	56.2%	12 128	79.2%	(.4%)
Other own revenue	354	160	45.1%	1 000	282.6%	1 160	327.7%	854	291.4%	17.2%
Gains on disposal of PPE	-	125	-	93	-	219	-	-	-	(100.0%)
Operating Expenditure	**57 574**	**12 023**	**20.9%**	**14 178**	**24.6%**	**26 201**	**45.5%**	**14 762**	**53.8%**	**(4.0%)**
Employee related costs	27 178	5 664	20.8%	7 032	25.9%	12 696	46.7%	6 272	50.7%	12.1%
Remuneration of councillors	3 908	869	22.2%	869	22.2%	1 739	44.5%	791	45.1%	9.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 584	1 150	20.6%	1 150	20.6%	2 301	41.2%	890	36.7%	29.2%
Finance charges	1	16	1 229.3%	20	1 547.1%	36	2 776.4%	1	-	1 828.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 366	937	21.5%	1 040	23.8%	1 977	45.3%	717	50.3%	45.0%
Transfers and grants	510	-	-	-	-	-	-	10	4.3%	(100.0%)
Other expenditure	16 027	3 386	21.1%	4 066	25.4%	7 452	46.5%	6 080	73.7%	(33.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(5 236)**	**5 656**		**1 587**		**7 243**		**4 403**		
Transfers recognised - capital	15 813	3 331	21.1%	4 702	29.7%	8 033	50.8%	4 830	45.5%	(2.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 577**	**8 987**		**6 289**		**15 277**		**9 233**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 577**	**8 987**		**6 289**		**15 277**		**9 233**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 577**	**8 987**		**6 289**		**15 277**		**9 233**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 577**	**8 987**		**6 289**		**15 277**		**9 233**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**19 315**	**3 212**	**16.6%**	**4 571**	**23.7%**	**7 783**	**40.3%**	**6 329**	**44.5%**	**(27.8%)**
National Government	15 814	3 139	19.8%	3 668	23.2%	6 807	43.0%	6 021	52.8%	(39.1%)
Provincial Government	-	-	-	588	-	588	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15 814**	**3 139**	**19.8%**	**4 255**	**26.9%**	**7 394**	**46.8%**	**6 021**	**52.8%**	**(29.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 501	73	2.1%	290	8.3%	363	10.4%	308	10.7%	(6.0%)
Public contributions and donations	-	-	-	26	-	26	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**19 315**	**3 212**	**16.6%**	**4 571**	**23.7%**	**7 783**	**40.3%**	**6 329**	**44.5%**	**(27.8%)**
Governance and Administration	**217**	**22**	**9.9%**	**55**	**25.3%**	**77**	**35.3%**	**13**	**23.0%**	**334.8%**
Executive & Council	48	6	11.5%	14	29.9%	20	41.4%	-	-	(100.0%)
Budget & Treasury Office	17	3	19.2%	2	12.2%	5	31.4%	1	-	57.7%
Corporate Services	152	13	8.4%	39	25.4%	51	33.7%	11	22.2%	240.4%
Community and Public Safety	**2 347**	**541**	**23.1%**	**1 062**	**45.2%**	**1 603**	**68.3%**	**657**	**185.0%**	**61.7%**
Community & Social Services	1 799	12	7%	179	9.9%	191	10.6%	132	51.4%	35.0%
Sport And Recreation	410	388	94.7%	260	63.4%	648	158.1%	362	1 247.6%	(28.1%)
Public Safety	138	141	102.2%	623	451.6%	764	553.7%	162	84.8%	283.6%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 231**	**2 649**	**17.4%**	**3 454**	**22.7%**	**6 104**	**40.1%**	**5 660**	**40.3%**	**(39.0%)**
Planning and Development	57	1	2.6%	18	32.4%	20	35.0%	11	1.3%	65.4%
Road Transport	15 174	2 648	17.4%	3 436	22.6%	6 084	40.1%	5 648	44.5%	(39.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 520**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 520	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**65 833**	**19 626**	**29.8%**	**30 764**	**46.7%**	**50 390**	**76.5%**	**32 290**	**92.5%**	**(4.7%)**
Ratepayers and other	**9 200**	**2 909**	**31.6%**	**27 585**	**299.8%**	**30 494**	**331.5%**	**14 955**	**209.3%**	**84.4%**
Government - operating	39 048	11 527	29.5%	247	.6%	11 774	30.2%	1 397	46.3%	(82.3%)
Government - capital	15 813	4 707	29.8%	2 576	16.3%	7 283	46.1%	15 656	120.7%	(83.5%)
Interest	1 772	483	27.3%	356	20.1%	839	47.4%	281	49.9%	26.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(51 403)**	**(19 094)**	**37.1%**	**(26 251)**	**51.1%**	**(45 346)**	**88.2%**	**(18 602)**	**84.7%**	**41.1%**
Suppliers and employees	(51 327)	(19 078)	37.2%	(26 231)	51.1%	(45 309)	88.3%	(18 602)	84.5%	41.0%
Finance charges	(76)	(16)	21.0%	(20)	26.5%	(36)	47.5%	-	(12.5%)	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**14 430**	**532**	**3.7%**	**4 512**	**31.3%**	**5 044**	**35.0%**	**13 688**	**106.1%**	**(67.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**2 500**	**-**	**-**	**-**	**2 500**	**-**	**(6 115)**	**(839.8%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	2 500	-	-	-	2 500	-	(6 115)	-	(100.0%)
Payments	**(19 315)**	**(3 212)**	**16.6%**	**(3 953)**	**20.5%**	**(7 165)**	**37.1%**	**(6 329)**	**44.5%**	**(37.5%)**
Capital assets	(19 315)	(3 212)	16.6%	(3 953)	20.5%	(7 165)	37.1%	(6 329)	44.5%	(37.5%)
Net Cash from/(used) Investing Activities	**(19 315)**	**(712)**	**3.7%**	**(3 953)**	**20.5%**	**(4 665)**	**24.1%**	**(12 444)**	**122.5%**	**(68.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 885)**	**(180)**	**3.7%**	**560**	**(11.5%)**	**380**	**(7.8%)**	**1 244**	**4.1%**	**(55.0%)**
Cash/cash equivalents at the year begin:	30 183	836	2.8%	656	2.2%	836	2.8%	(102)	58.1%	(743.4%)
Cash/cash equivalents at the year end:	**25 298**	**656**	**2.6%**	**1 216**	**4.8%**	**1 216**	**4.8%**	**1 142**	**24.0%**	**6.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	146	2.3%	780	12.2%	184	2.9%	5 291	82.7%	6 401	81.7%	-	-	1 827	28.0%
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24	11.7%	23	11.1%	14	6.9%	145	70.4%	206	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	1.9%	64	5.2%	54	4.4%	1 088	88.5%	1 229	15.7%	-	-	-	-
Total By Income Source	**193**	**2.5%**	**868**	**11.1%**	**253**	**3.2%**	**6 524**	**83.2%**	**7 836**	**100.0%**	**-**	**-**	**1 827**	**23.0%**
Debtors Age Analysis By Customer Group														
Organs of State	14	1.2%	544	44.8%	9	.7%	646	53.3%	1 213	15.5%	-	-	-	-
Commercial	93	4.6%	100	4.9%	75	3.7%	1 775	86.9%	2 042	26.1%	-	-	-	-
Households	94	3.5%	122	4.6%	101	3.8%	2 340	88.0%	2 658	33.9%	-	-	1 827	68.0%
Other	(9)	(.5%)	101	5.3%	68	3.5%	1 763	91.7%	1 923	24.5%	-	-	-	-
Total By Customer Group	**193**	**2.5%**	**868**	**11.1%**	**253**	**3.2%**	**6 524**	**83.2%**	**7 836**	**100.0%**	**-**	**-**	**1 827**	**23.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	ES Sithole	033 212 2155
Financial Manager	Mr Mzi Hloba	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**515 626**	**194 530**	**37.7%**	**156 586**	**30.4%**	**351 116**	**68.1%**	**150 774**	**71.1%**	**3.9%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	95 391	39 276	41.2%	35 961	37.7%	75 237	78.9%	21 359	56.5%	68.4%
Service charges - sanitation revenue	4 762	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	1	-	1	-	21	-	(97.6%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	12 000	6 802	56.7%	6 568	54.7%	13 370	111.4%	4 951	202.2%	32.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381 416	147 633	38.7%	113 947	29.9%	261 579	68.6%	124 307	74.1%	(8.3%)
Other own revenue	22 057	819	3.7%	109	.5%	929	4.2%	138	1 760.8%	(20.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**543 901**	**90 325**	**16.6%**	**155 138**	**28.5%**	**245 462**	**45.1%**	**149 141**	**55.9%**	**4.0%**
Employee related costs	149 698	35 571	23.8%	43 035	28.7%	78 606	52.5%	39 390	48.0%	9.3%
Remuneration of councillors	15 579	2 298	14.8%	2 359	15.1%	4 657	29.9%	1 753	49.0%	34.6%
Debt impairment	30 929	-	-	(3)	-	(3)	-	5	-	(171.8%)
Depreciation and asset impairment	58 725	11 848	20.2%	11 848	20.2%	23 696	40.4%	12 165	48.2%	(2.6%)
Finance charges	2 000	2	.1%	-	-	2	.1%	1 765	13.0%	(100.0%)
Bulk purchases	61 800	16 190	26.2%	18 612	30.1%	34 802	56.3%	5 041	35.3%	269.2%
Other Materials	28 689	-	-	-	-	-	-	-	-	-
Contracted services	38 395	3	-	19 177	49.9%	19 180	50.0%	12 426	56.6%	54.3%
Transfers and grants	9 232	-	-	-	-	-	-	-	-	-
Other expenditure	148 855	24 413	16.4%	60 111	40.4%	84 523	56.8%	76 596	109.2%	(21.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(28 275)**	**104 205**		**1 448**		**105 653**		**1 634**		
Transfers recognised - capital	79 918	19 507	24.4%	51 587	64.6%	71 094	89.0%	55 344	50.2%	(6.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 643**	**123 712**		**53 035**		**176 747**		**56 977**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**51 643**	**123 712**		**53 035**		**176 747**		**56 977**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 643**	**123 712**		**53 035**		**176 747**		**56 977**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 643**	**123 712**		**53 035**		**176 747**		**56 977**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**334 505**	**19 556**	**5.8%**	**50 366**	**15.1%**	**69 922**	**20.9%**	**50 312**	**16.2%**	**.1%**
National Government	77 449	19 556	25.2%	49 218	63.5%	68 774	88.8%	50 312	50.1%	(2.2%)
Provincial Government	2 469	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**79 918**	**19 556**	**24.5%**	**49 218**	**61.6%**	**68 774**	**86.1%**	**50 312**	**44.7%**	**(2.2%)**
Borrowing	225 000	-	-	-	-	-	-	-	-	-
Internally generated funds	29 587	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	1 148	-	1 148	-	-	.3%	(100.0%)
Capital Expenditure Standard Classification	**334 505**	**19 556**	**5.8%**	**50 366**	**15.1%**	**69 922**	**20.9%**	**50 312**	**16.2%**	**.1%**
Governance and Administration	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 260**	**-**	**-**	**-**	**1 260**	**-**	**4 022**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 260	-	-	-	1 260	-	4 022	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**333 505**	**18 296**	**5.5%**	**50 366**	**15.1%**	**68 662**	**20.6%**	**46 290**	**15.2%**	**8.8%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	333 505	11 788	3.5%	37 434	11.2%	49 222	14.8%	32 250	15.6%	16.1%
Waste Water Management	-	6 508	-	11 785	-	18 292	-	12 851	13.7%	(8.3%)
Waste Management	-	-	-	1 148	-	1 148	-	1 189	-	(3.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**543 799**	**220 113**	**40.5%**	**209 457**	**38.5%**	**429 569**	**79.0%**	**182 356**	**66.4%**	**14.9%**
Ratepayers and other	**70 457**	**31 874**	**45.2%**	**55 055**	**78.1%**	**86 929**	**123.4%**	**43 523**	**97.7%**	**26.5%**
Government - operating	342 983	144 725	42.2%	112 020	32.7%	256 745	74.9%	98 880	67.1%	13.3%
Government - capital	118 359	41 395	35.0%	40 595	34.3%	81 990	69.3%	38 452	45.3%	5.6%
Interest	12 000	2 118	17.7%	1 786	14.9%	3 905	32.5%	1 501	60.5%	19.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(383 216)**	**(180 566)**	**47.1%**	**(161 883)**	**42.2%**	**(342 448)**	**89.4%**	**(120 853)**	**72.8%**	**33.9%**
Suppliers and employees	(373 484)	(180 504)	48.3%	(161 822)	43.3%	(342 326)	91.7%	(120 831)	76.4%	33.9%
Finance charges	(500)	(61)	12.3%	(61)	12.3%	(123)	24.5%	(23)	.1%	171.0%
Transfers and grants	(9 232)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**160 583**	**39 547**	**24.6%**	**47 574**	**29.6%**	**87 121**	**54.3%**	**61 503**	**49.4%**	**(22.6%)**
Cash Flow from Investing Activities										
Receipts	**(25 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(25 000)	-	-	-	-	-	-	-	-	-
Payments	**(317 779)**	**(35 435)**	**11.2%**	**(52 940)**	**16.7%**	**(88 375)**	**27.8%**	**(68 588)**	**23.2%**	**(22.8%)**
Capital assets	(317 779)	(35 435)	11.2%	(52 940)	16.7%	(88 375)	27.8%	(68 588)	23.2%	(22.8%)
Net Cash from/(used) Investing Activities	**(342 779)**	**(35 435)**	**10.3%**	**(52 940)**	**15.4%**	**(88 375)**	**25.8%**	**(68 588)**	**29.3%**	**(22.8%)**
Cash Flow from Financing Activities										
Receipts	**225 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	225 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 500)**	**-**	**-**	**(697)**	**46.5%**	**(697)**	**46.5%**	**-**	**3.8%**	**(100.0%)**
Repayment of borrowing	(1 500)	-	-	(697)	46.5%	(697)	46.5%	-	3.8%	(100.0%)
Net Cash from/(used) Financing Activities	**223 500**	**-**	**-**	**(697)**	**(.3%)**	**(697)**	**(.3%)**	**-**	**(.8%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**41 304**	**4 112**	**10.0%**	**(6 064)**	**(14.7%)**	**(1 952)**	**(4.7%)**	**(7 085)**	**(106.5%)**	**(14.4%)**
Cash/cash equivalents at the year begin:	186 962	150 845	80.7%	154 957	82.9%	150 845	80.7%	13 349	59.1%	1 060.8%
Cash/cash equivalents at the year end:	**228 266**	**154 957**	**67.9%**	**148 892**	**65.2%**	**148 892**	**65.2%**	**6 264**	**5.0%**	**2 276.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 577	6.9%	8 182	2.6%	6 718	2.1%	276 035	88.3%	312 511	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**21 577**	**6.9%**	**8 182**	**2.6%**	**6 718**	**2.1%**	**276 035**	**88.3%**	**312 511**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 089	5.0%	895	2.1%	262	.6%	38 607	92.2%	41 853	13.4%	-	-	-	-
Commercial	4 862	27.7%	868	5.0%	729	4.2%	11 065	63.1%	17 525	5.6%	-	-	-	-
Households	14 594	5.8%	6 394	2.5%	5 702	2.3%	225 833	89.4%	252 523	80.8%	-	-	-	-
Other	32	5.2%	25	4.1%	24	3.9%	530	86.8%	610	.2%	-	-	-	-
Total By Customer Group	**21 577**	**6.9%**	**8 182**	**2.6%**	**6 718**	**2.1%**	**276 035**	**88.3%**	**312 511**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 558	74.8%	287	8.4%	22	.6%	554	16.2%	3 421	100.0%
Total	**2 558**	**74.8%**	**287**	**8.4%**	**22**	**.6%**	**554**	**16.2%**	**3 421**	**100.0%**

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6763
Financial Manager	Mr B Ndlovu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMNAMBITHI/LADYSMITH (KZN232)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**545 487**	**245 870**	**45.1%**	**93 839**	**17.2%**	**339 708**	**62.3%**	**56 362**	**51.7%**	**66.5%**
Property rates	123 566	121 651	98.5%	919	.7%	122 570	99.2%	(270)	105.2%	(440.5%)
Property rates - penalties and collection charges	3 000	1 360	45.3%	2 100	70.0%	3 460	115.3%	934	9.6%	124.9%
Service charges - electricity revenue	238 650	67 599	28.3%	52 091	21.8%	119 690	50.2%	48 980	50.4%	6.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	15 871	10 592	66.7%	(52)	(.3%)	10 540	66.4%	57	65.4%	(190.9%)
Service charges - other	1 087	88	8.1%	79	7.3%	167	15.4%	99	14.4%	(20.2%)
Rental of facilities and equipment	1 164	189	16.2%	838	72.0%	1 026	88.2%	501	56.1%	67.2%
Interest earned - external investments	1 622	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	8 932	1 551	17.4%	1 667	18.7%	3 218	36.0%	1 926	54.7%	(13.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 483	823	12.7%	963	14.8%	1 785	27.5%	1 055	34.1%	(8.7%)
Licences and permits	6 919	1 269	18.3%	1 356	19.6%	2 626	37.9%	1 517	47.9%	(10.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	120 012	39 229	32.7%	32 467	27.1%	71 696	59.7%	91	36.2%	35 438.3%
Other own revenue	18 179	1 519	8.4%	1 411	7.8%	2 929	16.1%	1 473	4.9%	(4.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**579 715**	**118 177**	**20.4%**	**92 919**	**16.0%**	**211 096**	**36.4%**	**105 410**	**33.5%**	**(11.9%)**
Employee related costs	158 434	39 745	25.1%	18 518	11.7%	58 263	36.8%	29 773	49.4%	(37.8%)
Remuneration of councillors	14 809	3 313	22.4%	3 403	23.0%	6 716	45.4%	3 066	45.7%	11.0%
Debt impairment	9 186	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	66 505	-	-	-	-	-	-	-	-	-
Finance charges	692	-	-	40	5.7%	40	5.7%	-	-	(100.0%)
Bulk purchases	168 975	38 339	22.7%	32 025	19.0%	70 364	41.6%	31 874	43.9%	.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	22 123	4 933	22.3%	5 098	23.0%	10 031	45.3%	2 410	6.2%	111.5%
Transfers and grants	15 228	1 192	7.8%	782	5.1%	1 974	13.0%	1 219	23.4%	(35.9%)
Other expenditure	123 762	30 654	24.8%	33 053	26.7%	63 708	51.5%	37 069	42.9%	(10.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(34 229)**	**127 693**		**920**		**128 613**		**(49 048)**		
Transfers recognised - capital	37 962	958	2.5%	718	1.9%	1 676	4.4%	822	1.4%	(12.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 733**	**128 651**		**1 638**		**130 289**		**(48 226)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 733**	**128 651**		**1 638**		**130 289**		**(48 226)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 733**	**128 651**		**1 638**		**130 289**		**(48 226)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 733**	**128 651**		**1 638**		**130 289**		**(48 226)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**129 412**	**22 326**	**17.3%**	**35 974**	**27.8%**	**58 300**	**45.0%**	**16 201**	**26.7%**	**122.1%**
National Government	37 962	3 463	9.1%	13 419	35.3%	16 882	44.5%	14 280	37.5%	(6.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 962**	**3 463**	**9.1%**	**13 419**	**35.3%**	**16 882**	**44.5%**	**14 280**	**37.5%**	**(6.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 450	18 863	20.6%	22 555	24.7%	41 418	45.3%	1 921	7.7%	1 074.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**129 412**	**22 326**	**17.3%**	**35 974**	**27.8%**	**58 300**	**45.0%**	**16 201**	**26.7%**	**122.1%**
Governance and Administration	**5 950**	**-**	**-**	**311**	**5.2%**	**311**	**5.2%**	**477**	**119.3%**	**(34.8%)**
Executive & Council	5 000	-	-	-	-	-	-	104	25.9%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	950	-	-	311	32.7%	311	32.7%	373	-	(16.7%)
Community and Public Safety	**5 000**	**1 393**	**27.9%**	**1 548**	**31.0%**	**2 941**	**58.8%**	**92**	**-**	**1 579.3%**
Community & Social Services	-	96	-	-	-	96	-	92	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	1 297	25.9%	1 548	31.0%	2 845	56.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**93 662**	**13 173**	**14.1%**	**19 457**	**20.8%**	**32 630**	**34.8%**	**12 190**	**22.3%**	**59.6%**
Planning and Development	-	68	-	28	-	96	-	613	3.3%	(95.4%)
Road Transport	93 662	13 105	14.0%	19 429	20.7%	32 534	34.7%	11 577	-	67.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 800**	**7 760**	**31.3%**	**14 658**	**59.1%**	**22 418**	**90.4%**	**3 442**	**61.6%**	**325.9%**
Electricity	24 700	7 760	31.4%	14 658	59.3%	22 418	90.8%	3 442	61.6%	325.9%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**568 706**	**181 173**	**31.9%**	**86 007**	**15.1%**	**267 180**	**47.0%**	**194 074**	**58.6%**	**(55.7%)**
Ratepayers and other	**408 609**	**137 839**	**33.7%**	**84 530**	**20.7%**	**222 368**	**54.4%**	**177 035**	**66.4%**	**(52.3%)**
Government - operating	120 512	40 862	33.9%	272	.2%	41 134	34.1%	822	37.9%	(66.9%)
Government - capital	37 964	318	.8%	-	-	318	.8%	13 538	36.2%	(100.0%)
Interest	1 622	2 155	132.9%	1 206	74.4%	3 361	207.3%	2 680	1 891.3%	(55.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(503 441)**	**(39 117)**	**7.8%**	**(149 802)**	**29.8%**	**(188 919)**	**37.5%**	**(186 011)**	**71.2%**	**(19.5%)**
Suppliers and employees	(487 721)	(38 237)	7.8%	(148 875)	30.5%	(187 111)	38.4%	(181 466)	72.3%	(18.0%)
Finance charges	(491)	(119)	24.1%	(0)	.1%	(119)	24.2%	(95)	(43.6%)	(99.5%)
Transfers and grants	(15 228)	(761)	5.0%	(927)	6.1%	(1 688)	11.1%	(4 451)	46.2%	(79.2%)
Net Cash from/(used) Operating Activities	**65 265**	**142 057**	**217.7%**	**(63 795)**	**(97.7%)**	**78 262**	**119.9%**	**8 063**	**(14.7%)**	**(891.2%)**
Cash Flow from Investing Activities										
Receipts	**2 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(87 083)**	**2**	**-**	**(4 933)**	**5.7%**	**(4 931)**	**5.7%**	**(46 528)**	**79.8%**	**(89.4%)**
Capital assets	(87 083)	2	-	(4 933)	5.7%	(4 931)	5.7%	(46 528)	79.8%	(89.4%)
Net Cash from/(used) Investing Activities	**(84 583)**	**2**	**-**	**(4 933)**	**5.8%**	**(4 931)**	**5.8%**	**(46 528)**	**97.2%**	**(89.4%)**
Cash Flow from Financing Activities										
Receipts	**2 746**	**70 135**	**2 554.1%**	**68 141**	**2 481.5%**	**138 276**	**5 035.6%**	**31 627**	**(815.1%)**	**115.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 746	70 135	2 554.1%	68 141	2 481.5%	138 276	5 035.6%	31 627	(815.1%)	115.5%
Payments	**(200)**	**-**	**-**	**(58)**	**28.8%**	**(58)**	**28.8%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(200)	-	-	(58)	28.8%	(58)	28.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**2 546**	**70 135**	**2 754.7%**	**68 084**	**2 674.1%**	**138 219**	**5 428.9%**	**31 627**	**(376.4%)**	**115.3%**
Net Increase/(Decrease) in cash held	**(16 772)**	**212 193**	**(1 265.2%)**	**(644)**	**3.8%**	**211 550**	**(1 261.4%)**	**(6 839)**	**(169.3%)**	**(90.6%)**
Cash/cash equivalents at the year begin:	102 448	(29 314)	(28.6%)	182 879	178.5%	(29 314)	(28.6%)	92 397	18.6%	97.9%
Cash/cash equivalents at the year end:	**85 676**	**182 879**	**213.5%**	**182 235**	**212.7%**	**182 235**	**212.7%**	**85 558**	**13.8%**	**113.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	16 966	63.4%	1 111	4.2%	907	3.4%	7 772	29.0%	26 755	17.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 975	16.5%	1 633	1.6%	2 022	2.0%	82 451	80.0%	103 082	68.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 535	19.6%	402	5.1%	380	4.9%	5 508	70.4%	7 824	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	292	2.1%	1 114	8.0%	377	2.7%	12 166	87.2%	13 951	9.2%	-	-	-	-
Total By Income Source	**35 768**	**23.6%**	**4 260**	**2.8%**	**3 686**	**2.4%**	**107 898**	**71.2%**	**151 612**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 522	6.4%	370	1.6%	405	1.7%	21 379	90.3%	23 675	15.6%	-	-	-	-
Commercial	12 359	59.1%	585	2.8%	637	3.0%	7 319	35.0%	20 899	13.8%	-	-	-	-
Households	17 228	18.8%	2 752	3.0%	2 059	2.3%	69 450	75.9%	91 488	60.3%	-	-	-	-
Other	4 660	30.0%	554	3.6%	586	3.8%	9 750	62.7%	15 549	10.3%	-	-	-	-
Total By Customer Group	**35 768**	**23.6%**	**4 260**	**2.8%**	**3 686**	**2.4%**	**107 898**	**71.2%**	**151 612**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 188	100.0%	-	-	-	-	-	-	10 188	27.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 480	100.0%	-	-	-	-	-	-	1 480	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 340	100.0%	-	-	-	-	-	-	2 340	6.4%
Loan repayments	58	100.0%	-	-	-	-	-	-	58	.2%
Trade Creditors	21 232	100.0%	-	-	-	-	-	-	21 232	58.2%
Auditor-General	1 004	100.0%	-	-	-	-	-	-	1 004	2.8%
Other	169	100.0%	-	-	-	-	-	-	169	.5%
Total	**36 471**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**36 471**	**100.0%**

Contact Details

Municipal Manager	Mr MP Khathide	036 637 2231
Financial Manager	R Jhetam (Acting)	036 637 1007

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INDAKA (KZN233)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**70 742**	**29 635**	**41.9%**	**22 207**	**31.4%**	**51 842**	**73.3%**	**18 969**	**79.6%**	**17.1%**
Property rates	2 029	1 732	85.3%	210	10.3%	1 942	95.7%	200	113.4%	4.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	189	62	33.1%	62	33.1%	125	66.1%	45	-	39.5%
Rental of facilities and equipment	76	20	26.2%	21	27.3%	41	53.6%	8	49.3%	151.6%
Interest earned - external investments	1 000	777	77.7%	894	89.4%	1 671	167.1%	592	237.8%	51.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 380	26 945	40.0%	20 996	31.2%	47 941	71.2%	18 077	78.1%	16.2%
Other own revenue	69	41	59.1%	24	35.1%	65	94.2%	47	138.5%	(49.2%)
Gains on disposal of PPE	-	59	-	-	-	59	-	-	-	-
Operating Expenditure	**58 143**	**8 161**	**14.0%**	**11 411**	**19.6%**	**19 572**	**33.7%**	**9 072**	**16.2%**	**25.8%**
Employee related costs	12 268	2 300	18.8%	2 605	21.2%	4 906	40.0%	2 708	39.2%	(3.8%)
Remuneration of councillors	5 385	1 199	22.3%	1 199	22.3%	2 398	44.5%	1 198	47.3%	.1%
Debt impairment	1 200	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 290	-	-	3 611	49.5%	3 611	49.5%	818	33.3%	341.3%
Finance charges	275	48	17.6%	17	6.1%	65	23.6%	139	69.4%	(88.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 535	776	17.1%	637	14.1%	1 413	31.2%	1 033	36.5%	(38.3%)
Transfers and grants	1 000	146	14.6%	139	13.9%	285	28.5%	59	.4%	134.2%
Other expenditure	26 191	3 692	14.1%	3 202	12.2%	6 893	26.3%	2 776	19.9%	15.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	341	-	(100.0%)
Surplus/(Deficit)	**12 599**	**21 474**		**10 796**		**32 270**		**9 897**		
Transfers recognised - capital	38 847	-	-	7 370	19.0%	7 370	19.0%	5 166	16.6%	42.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 446**	**21 474**		**18 166**		**39 640**		**15 063**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**51 446**	**21 474**		**18 166**		**39 640**		**15 063**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 446**	**21 474**		**18 166**		**39 640**		**15 063**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 446**	**21 474**		**18 166**		**39 640**		**15 063**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**51 436**	**4 629**	**9.0%**	**4 584**	**8.9%**	**9 213**	**17.9%**	**799**	**12.9%**	**473.5%**
National Government	30 464	3 149	10.3%	3 856	12.7%	7 005	23.0%	510	22.1%	655.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	8 383	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 847**	**3 149**	**8.1%**	**3 856**	**9.9%**	**7 005**	**18.0%**	**510**	**11.8%**	**655.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 589	1 480	11.8%	728	5.8%	2 208	17.5%	289	-	152.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**51 436**	**4 629**	**9.0%**	**4 584**	**8.9%**	**9 213**	**17.9%**	**799**	**12.9%**	**473.5%**
Governance and Administration	**664**	**5**	**.7%**	**-**	**-**	**5**	**.7%**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	275	-	-	-	-	-	-	-	-	-
Corporate Services	389	5	1.2%	-	-	5	1.2%	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 772**	**4 624**	**9.1%**	**4 584**	**9.0%**	**9 208**	**18.1%**	**799**	**13.0%**	**473.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	50 772	4 624	9.1%	4 584	9.0%	9 208	18.1%	799	13.0%	473.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**107 991**	**28 687**	**26.6%**	**23 097**	**21.4%**	**51 783**	**48.0%**	**23 123**	**74.5%**	**(.1%)**
Ratepayers and other	**764**	**1 855**	**242.8%**	**317**	**41.5%**	**2 171**	**284.3%**	**301**	**180.7%**	**5.3%**
Government - operating	67 380	26 055	38.7%	21 886	32.5%	47 941	71.2%	17 065	70.7%	28.3%
Government - capital	38 847	-	-	-	-	-	-	5 166	78.1%	(100.0%)
Interest	1 000	777	77.7%	894	89.4%	1 671	167.1%	592	237.8%	51.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(58 143)**	**(4 677)**	**8.0%**	**(3 520)**	**6.1%**	**(8 197)**	**14.1%**	**(16 551)**	**57.4%**	**(78.7%)**
Suppliers and employees	(56 868)	(4 531)	8.0%	(3 378)	5.9%	(7 909)	13.9%	(13 080)	109.2%	(74.2%)
Finance charges	(275)	-	-	(2)	.8%	(2)	.8%	40	69.5%	(105.8%)
Transfers and grants	(1 000)	(146)	14.6%	(139)	13.9%	(285)	28.5%	(3 512)	15.9%	(96.0%)
Net Cash from/(used) Operating Activities	**49 848**	**24 010**	**48.2%**	**19 577**	**39.3%**	**43 586**	**87.4%**	**6 572**	**89.2%**	**197.9%**
Cash Flow from Investing Activities										
Receipts	**-**	**59**	**-**	**7 369**	**-**	**7 428**	**-**	**1 065**	**-**	**592.0%**
Proceeds on disposal of PPE	-	59	-	7 369	-	7 428	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	1 065	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(51 436)**	**(2 319)**	**4.5%**	**(5 681)**	**11.0%**	**(8 000)**	**15.6%**	**(1 271)**	**13.5%**	**346.8%**
Capital assets	(51 436)	(2 319)	4.5%	(5 681)	11.0%	(8 000)	15.6%	(1 271)	13.5%	346.8%
Net Cash from/(used) Investing Activities	**(51 436)**	**(2 261)**	**4.4%**	**1 688**	**(3.3%)**	**(572)**	**1.1%**	**(206)**	**11.3%**	**(917.9%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(396)**	**(195)**	**49.2%**	**-**	**-**	**(195)**	**49.2%**	**-**	**-**	**-**
Repayment of borrowing	(396)	(195)	49.2%	-	-	(195)	49.2%	-	-	-
Net Cash from/(used) Financing Activities	**(396)**	**(195)**	**49.2%**	**-**	**-**	**(195)**	**49.2%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 984)**	**21 554**	**(1 086.2%)**	**21 265**	**(1 071.6%)**	**42 819**	**(2 157.8%)**	**6 365**	**7 502.9%**	**234.1%**
Cash/cash equivalents at the year begin:	50 285	62 758	124.8%	84 312	167.7%	62 758	124.8%	60 394	403.4%	39.6%
Cash/cash equivalents at the year end:	**48 301**	**84 312**	**174.6%**	**105 577**	**218.6%**	**105 577**	**218.6%**	**66 759**	**861.4%**	**58.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	1	100.0%	1	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24	2.7%	23	2.7%	23	2.7%	800	91.9%	871	35.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	63	3.9%	64	4.0%	63	3.9%	1 414	88.2%	1 604	64.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**87**	**3.5%**	**87**	**3.5%**	**87**	**3.5%**	**2 216**	**89.5%**	**2 476**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	87	3.5%	87	3.5%	87	3.5%	2 216	89.5%	2 476	100.0%	-	-	-	-
Total By Customer Group	**87**	**3.5%**	**87**	**3.5%**	**87**	**3.5%**	**2 216**	**89.5%**	**2 476**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15	100.0%	-	-	-	-	-	-	15	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**15**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**15**	**100.0%**

Contact Details

Municipal Manager	Mr K S Khumalo	034 261 1000
Financial Manager	D Durand	034 261 1000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMTSHEZI (KZN234)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**283 513**	**92 639**	**32.7%**	**65 793**	**23.2%**	**158 433**	**55.9%**	**65 201**	**53.0%**	**.9%**
Property rates	43 102	13 468	31.2%	13 503	31.3%	26 971	62.6%	9 529	36.8%	41.7%
Property rates - penalties and collection charges	5 847	1 566	26.8%	1 865	31.9%	3 431	58.7%	1 374	45.2%	35.7%
Service charges - electricity revenue	179 083	57 705	32.2%	42 667	23.8%	100 371	56.0%	42 150	56.2%	1.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 054	1 513	21.5%	1 467	20.8%	2 980	42.2%	1 481	33.6%	(1.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	232	140	60.1%	63	27.3%	203	87.3%	91	97.2%	(30.7%)
Interest earned - external investments	500	128	25.5%	103	20.7%	231	46.2%	99	-	4.8%
Interest earned - outstanding debtors	277	150	54.1%	102	36.9%	252	91.0%	228	179.6%	(55.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	317	14	4.4%	38	12.0%	52	16.4%	12	6.7%	226.2%
Licences and permits	5 132	723	14.1%	1 094	21.3%	1 817	35.4%	480	10.0%	127.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 040	15 813	40.5%	4 355	11.2%	20 168	51.7%	8 165	65.3%	(46.7%)
Other own revenue	2 928	1 420	48.5%	536	18.3%	1 957	66.8%	1 591	184.6%	(66.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**313 925**	**74 835**	**23.8%**	**76 095**	**24.2%**	**150 930**	**48.1%**	**61 761**	**46.5%**	**23.2%**
Employee related costs	64 014	17 416	27.2%	15 920	24.9%	33 337	52.1%	14 525	49.3%	9.6%
Remuneration of councillors	5 268	1 188	22.5%	763	14.5%	1 951	37.0%	1 058	43.1%	(27.9%)
Debt impairment	12 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	2 917	8.3%	8 392	24.0%	11 309	32.3%	5 500	39.3%	52.6%
Finance charges	3 494	528	15.1%	363	10.4%	890	25.5%	790	71.2%	(54.1%)
Bulk purchases	139 875	42 652	30.5%	30 441	21.8%	73 093	52.3%	26 364	52.2%	15.5%
Other Materials	11 428	1 489	13.0%	1 816	15.9%	3 304	28.9%	2 498	57.3%	(27.3%)
Contracted services	8 800	2 295	26.1%	1 537	17.5%	3 832	43.5%	2 214	64.2%	(30.6%)
Transfers and grants	7 069	-	-	-	-	-	-	-	-	-
Other expenditure	26 977	5 888	21.8%	16 649	61.7%	22 537	83.5%	8 812	74.6%	88.9%
Loss on disposal of PPE	-	463	-	214	-	677	-	-	-	(100.0%)
Surplus/(Deficit)	**(30 412)**	**17 804**		**(10 301)**		**7 503**		**3 440**		
Transfers recognised - capital	23 161	9 237	39.9%	-	-	9 237	39.9%	10 757	64.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 251)**	**27 041**		**(10 301)**		**16 740**		**14 197**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(7 251)**	**27 041**		**(10 301)**		**16 740**		**14 197**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 251)**	**27 041**		**(10 301)**		**16 740**		**14 197**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 251)**	**27 041**		**(10 301)**		**16 740**		**14 197**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**39 671**	**2 906**	**7.3%**	**8 275**	**20.9%**	**11 181**	**28.2%**	**7 533**	**51.4%**	**9.9%**
National Government	23 161	2 416	10.4%	7 689	33.2%	10 104	43.6%	7 226	96.1%	6.4%
Provincial Government	-	-	-	252	-	252	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 161**	**2 416**	**10.4%**	**7 941**	**34.3%**	**10 356**	**44.7%**	**7 226**	**73.3%**	**9.9%**
Borrowing	12 460	-	-	-	-	-	-	87	1.2%	(100.0%)
Internally generated funds	4 050	488	12.0%	335	8.3%	822	20.3%	220	43.9%	52.5%
Public contributions and donations	-	3	-	-	-	3	-	-	-	-
Capital Expenditure Standard Classification	**39 671**	**2 906**	**7.3%**	**8 275**	**20.9%**	**11 181**	**28.2%**	**7 533**	**51.4%**	**9.9%**
Governance and Administration	**553**	**9**	**1.7%**	**74**	**13.4%**	**83**	**15.1%**	**220**	**-**	**(66.4%)**
Executive & Council	498	7	1.5%	52	10.5%	60	12.0%	-	-	(100.0%)
Budget & Treasury Office	55	-	-	2	3.8%	2	3.8%	-	-	(100.0%)
Corporate Services	-	2	-	19	-	21	-	220	-	(91.2%)
Community and Public Safety	**-**	**890**	**-**	**255**	**-**	**1 145**	**-**	**602**	**34.9%**	**(57.6%)**
Community & Social Services	-	889	-	247	-	1 136	-	602	726.9%	(59.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	8	-	8	-	-	-	(100.0%)
Housing	-	1	-	-	-	1	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**28 818**	**1 253**	**4.3%**	**7 368**	**25.6%**	**8 621**	**29.9%**	**6 057**	**75.0%**	**21.6%**
Planning and Development	3 511	3	.1%	5 773	164.4%	5 776	164.5%	1 899	-	204.0%
Road Transport	25 307	1 250	4.9%	1 595	6.3%	2 845	11.2%	4 158	56.7%	(61.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 300**	**753**	**7.3%**	**579**	**5.6%**	**1 332**	**12.9%**	**655**	**15.2%**	**(11.6%)**
Electricity	10 300	753	7.3%	561	5.4%	1 314	12.8%	655	9.1%	(14.3%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	17	-	17	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**294 921**	**98 860**	**33.5%**	**78 071**	**26.5%**	**176 931**	**60.0%**	**85 980**	**65.5%**	**(9.2%)**
Ratepayers and other	**231 943**	**73 479**	**31.7%**	**59 831**	**25.8%**	**133 310**	**57.5%**	**67 338**	**63.4%**	**(11.1%)**
Government - operating	39 040	18 253	46.8%	4 355	11.2%	22 608	57.9%	6 805	76.5%	(36.0%)
Government - capital	23 161	7 000	30.2%	13 710	59.2%	20 710	89.4%	11 674	69.9%	17.4%
Interest	777	128	16.4%	175	22.5%	303	39.0%	163	114.6%	7.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(257 906)**	**(92 115)**	**35.7%**	**(79 025)**	**30.6%**	**(171 140)**	**66.4%**	**(65 990)**	**65.6%**	**19.8%**
Suppliers and employees	(254 412)	(91 587)	36.0%	(78 487)	30.9%	(170 074)	66.8%	(65 201)	65.5%	20.4%
Finance charges	(3 494)	(528)	15.1%	(538)	15.4%	(1 066)	30.5%	(789)	68.9%	(31.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 015**	**6 745**	**18.2%**	**(954)**	**(2.6%)**	**5 791**	**15.6%**	**19 991**	**65.2%**	**(104.8%)**
Cash Flow from Investing Activities										
Receipts	**14**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	60	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(46)	-	-	-	-	-	-	-	-	-
Payments	**(39 671)**	**(2 905)**	**7.3%**	**(8 635)**	**21.8%**	**(11 540)**	**29.1%**	**(7 446)**	**48.9%**	**16.0%**
Capital assets	(39 671)	(2 905)	7.3%	(8 635)	21.8%	(11 540)	29.1%	(7 446)	48.9%	16.0%
Net Cash from/(used) Investing Activities	**(39 657)**	**(2 905)**	**7.3%**	**(8 635)**	**21.8%**	**(11 540)**	**29.1%**	**(7 446)**	**49.9%**	**16.0%**
Cash Flow from Financing Activities										
Receipts	**12 460**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 460	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(6 814)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 814)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**5 646**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 004**	**3 840**	**127.8%**	**(9 589)**	**(319.2%)**	**(5 750)**	**(191.4%)**	**12 545**	**809.4%**	**(176.4%)**
Cash/cash equivalents at the year begin:	12 478	13 517	108.3%	17 356	139.1%	13 517	108.3%	3 530	595.2%	391.7%
Cash/cash equivalents at the year end:	**15 482**	**17 356**	**112.1%**	**7 767**	**50.2%**	**7 767**	**50.2%**	**16 074**	**621.4%**	**(51.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 755	81.5%	677	5.7%	202	1.7%	1 334	11.1%	11 969	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 142	5.7%	2 042	3.7%	2 074	3.8%	47 686	86.8%	54 944	69.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	365	4.1%	189	2.1%	172	1.9%	8 181	91.9%	8 906	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	159	5.1%	51	1.6%	59	1.9%	2 886	91.5%	3 155	4.0%	-	-	-	-
Total By Income Source	**13 422**	**17.0%**	**2 958**	**3.7%**	**2 506**	**3.2%**	**60 086**	**76.1%**	**78 973**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 076	12.8%	851	10.2%	845	10.1%	5 607	66.9%	8 380	10.6%	-	-	-	-
Commercial	9 506	57.3%	845	5.1%	540	3.3%	5 700	34.4%	16 591	21.0%	-	-	-	-
Households	2 404	4.5%	1 201	2.2%	1 118	2.1%	48 766	91.2%	53 489	67.7%	-	-	-	-
Other	436	84.7%	61	11.9%	3	.6%	14	2.8%	514	.7%	-	-	-	-
Total By Customer Group	**13 422**	**17.0%**	**2 958**	**3.7%**	**2 506**	**3.2%**	**60 086**	**76.1%**	**78 973**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 761	100.0%	-	-	-	-	-	-	9 761	62.4%
Bulk Water	117	100.0%	-	-	-	-	-	-	117	.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	652	100.0%	-	-	-	-	-	-	652	4.2%
Trade Creditors	3 036	87.0%	344	9.9%	108	3.1%	-	-	3 488	22.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 110	68.6%	236	14.6%	273	16.8%	-	-	1 619	10.4%
Total	**14 676**	**93.9%**	**579**	**3.7%**	**381**	**2.4%**	**-**	**-**	**15 637**	**100.0%**

Contact Details

Municipal Manager	Ms P N Njoko	036 342 7802
Financial Manager	Mrs N Thomas	036 342 7806

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**102 825**	**33 465**	**32.5%**	**32 787**	**31.9%**	**66 252**	**64.4%**	**18 452**	**58.4%**	**77.7%**
Property rates	22 073	7 480	33.9%	7 454	33.8%	14 934	67.7%	5 571	71.2%	33.8%
Property rates - penalties and collection charges	1 716	785	45.8%	573	33.4%	1 358	79.1%	617	73.5%	(7.2%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	84	-	100	-	185	-	91	77.0%	10.5%
Service charges - other	346	2	.7%	3	.8%	5	1.5%	-	-	(100.0%)
Rental of facilities and equipment	50	4	7.2%	14	28.1%	18	35.3%	8	3.1%	75.6%
Interest earned - external investments	1 399	971	69.4%	891	63.7%	1 862	133.0%	406	61.3%	119.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	322	52	16.2%	30	9.3%	82	25.4%	48	31.9%	(38.4%)
Licences and permits	-	2	-	15	-	17	-	4	-	231.8%
Agency services	-	147	-	131	-	278	-	142	43.3%	(8.0%)
Transfers recognised - operational	73 652	23 641	32.1%	23 341	31.7%	46 982	63.8%	11 570	61.4%	101.7%
Other own revenue	3 268	296	9.1%	236	7.2%	532	16.3%	(7)	1.8%	(3 533.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**98 825**	**18 173**	**18.4%**	**22 480**	**22.7%**	**40 653**	**41.1%**	**20 084**	**36.0%**	**11.9%**
Employee related costs	32 024	7 967	24.9%	8 661	27.0%	16 628	51.9%	6 670	40.6%	29.8%
Remuneration of councillors	6 979	1 696	24.3%	1 653	23.7%	3 349	48.0%	1 598	55.4%	3.5%
Debt impairment	4 070	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 080	-	-	-	-	-	-	3 732	27.8%	(100.0%)
Finance charges	1 018	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	589	193	32.7%	92	15.7%	285	48.4%	-	-	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	2 250	-	2 250	-	-	-	(100.0%)
Other expenditure	40 065	8 317	20.8%	9 824	24.5%	18 141	45.3%	8 084	40.1%	21.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 000**	**15 292**		**10 306**		**25 598**		**(1 633)**		
Transfers recognised - capital	31 210	11 743	37.6%	11 673	37.4%	23 416	75.0%	16 427	142.4%	(28.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 210**	**27 035**		**21 979**		**49 014**		**14 794**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 210**	**27 035**		**21 979**		**49 014**		**14 794**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 210**	**27 035**		**21 979**		**49 014**		**14 794**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 210**	**27 035**		**21 979**		**49 014**		**14 794**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**52 090**	**22 039**	**42.3%**	**22 972**	**44.1%**	**45 011**	**86.4%**	**12 757**	**32.1%**	**80.1%**
National Government	29 610	6 766	22.8%	7 274	24.6%	14 039	47.4%	11 226	64.9%	(35.2%)
Provincial Government	6 600	2 545	38.6%	7 324	111.0%	9 870	149.5%	1 018	-	619.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 210**	**9 311**	**25.7%**	**14 598**	**40.3%**	**23 909**	**66.0%**	**12 244**	**69.8%**	**19.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 880	12 574	79.2%	8 374	52.7%	20 948	131.9%	-	-	(100.0%)
Public contributions and donations	-	155	-	-	-	155	-	514	-	(100.0%)
Capital Expenditure Standard Classification	**52 090**	**22 039**	**42.3%**	**22 972**	**44.1%**	**45 011**	**86.4%**	**12 757**	**32.1%**	**80.1%**
Governance and Administration	**12 500**	**11 363**	**90.9%**	**746**	**6.0%**	**12 109**	**96.9%**	**89**	**56.6%**	**738.6%**
Executive & Council	11 700	10 432	89.2%	715	6.1%	11 147	95.3%	-	-	(100.0%)
Budget & Treasury Office	800	905	113.1%	31	3.9%	936	117.0%	22	15.2%	39.7%
Corporate Services	-	26	-	-	-	26	-	67	141.2%	(100.0%)
Community and Public Safety	**480**	**73**	**15.2%**	**5 798**	**1 207.9%**	**5 871**	**1 223.1%**	**-**	**2.2%**	**(100.0%)**
Community & Social Services	480	73	15.2%	5 798	1 207.9%	5 871	1 223.1%	-	2.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 110**	**10 604**	**27.1%**	**16 428**	**42.0%**	**27 032**	**69.1%**	**12 669**	**37.9%**	**29.7%**
Planning and Development	39 110	10 604	27.1%	16 428	42.0%	27 032	69.1%	12 669	57.4%	29.7%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**153 115**	**43 977**	**28.7%**	**44 479**	**29.0%**	**88 456**	**57.8%**	**34 481**	**72.6%**	**29.0%**
Ratepayers and other	**46 854**	**7 622**	**16.3%**	**8 574**	**18.3%**	**16 197**	**34.6%**	**6 266**	**39.7%**	**36.8%**
Government - operating	73 652	23 641	32.1%	23 341	31.7%	46 982	63.8%	11 382	61.1%	105.1%
Government - capital	31 210	11 743	37.6%	11 673	37.4%	23 416	75.0%	16 427	142.4%	(28.9%)
Interest	1 399	971	69.4%	891	63.7%	1 862	133.1%	406	61.3%	119.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(98 825)**	**(49 863)**	**50.5%**	**(48 131)**	**48.7%**	**(97 995)**	**99.2%**	**(18 501)**	**37.6%**	**160.2%**
Suppliers and employees	(98 707)	(49 863)	50.5%	(45 882)	46.5%	(95 745)	97.0%	(18 501)	37.6%	148.0%
Finance charges	(118)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	(2 250)	-	(2 250)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**54 290**	**(5 886)**	**(10.8%)**	**(3 652)**	**(6.7%)**	**(9 538)**	**(17.6%)**	**15 981**	**194.1%**	**(122.9%)**
Cash Flow from Investing Activities										
Receipts	**10 000**	**-**	**-**	**47 845**	**478.4%**	**47 845**	**478.4%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	46 308	-	46 308	-	-	-	(100.0%)
Decrease in other non-current receivables	10 000	-	-	1 536	15.4%	1 536	15.4%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(54 290)**	**(20 069)**	**37.0%**	**(21 726)**	**40.0%**	**(41 795)**	**77.0%**	**(11 959)**	**28.8%**	**81.7%**
Capital assets	(54 290)	(20 069)	37.0%	(21 726)	40.0%	(41 795)	77.0%	(11 959)	28.8%	81.7%
Net Cash from/(used) Investing Activities	**(44 290)**	**(20 069)**	**45.3%**	**26 119**	**(59.0%)**	**6 050**	**(13.7%)**	**(11 959)**	**39.8%**	**(318.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(3 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3 800)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**6 200**	**(25 956)**	**(418.6%)**	**22 467**	**362.4%**	**(3 489)**	**(56.3%)**	**4 021**	**-**	**458.7%**
Cash/cash equivalents at the year begin:	50 000	78 829	157.7%	52 873	105.7%	78 829	157.7%	96 116	474.8%	(45.0%)
Cash/cash equivalents at the year end:	**56 200**	**52 873**	**94.1%**	**75 340**	**134.1%**	**75 340**	**134.1%**	**100 137**	**733.5%**	**(24.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 547	7.5%	1 012	4.9%	715	3.5%	17 313	84.1%	20 587	86.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	32	7.2%	16	3.7%	12	2.7%	377	86.4%	437	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	336	10.1%	288	8.6%	274	8.2%	2 444	73.1%	3 343	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	.1%	-	-	-	-	(541)	99.9%	(541)	(2.3%)	-	-	-	-
Total By Income Source	**1 914**	**8.0%**	**1 316**	**5.5%**	**1 002**	**4.2%**	**19 594**	**82.2%**	**23 825**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	260	20.2%	229	17.8%	95	7.4%	700	54.6%	1 283	5.4%	-	-	-	-
Commercial	867	6.0%	575	4.0%	489	3.4%	12 423	86.5%	14 353	60.2%	-	-	-	-
Households	447	10.1%	280	6.3%	252	5.7%	3 459	77.9%	4 439	18.6%	-	-	-	-
Other	340	9.1%	232	6.2%	166	4.4%	3 012	80.3%	3 750	15.7%	-	-	-	-
Total By Customer Group	**1 914**	**8.0%**	**1 316**	**5.5%**	**1 002**	**4.2%**	**19 594**	**82.2%**	**23 825**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	633	98.4%	-	-	-	-	10	1.6%	643	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**633**	**98.4%**	**-**	**-**	**-**	**-**	**10**	**1.6%**	**643**	**100.0%**

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMBABAZANE (KZN236)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**86 422**	**34 645**	**40.1%**	**24 901**	**28.8%**	**59 547**	**68.9%**	**17 882**	**67.6%**	**39.3%**
Property rates	7 263	2 191	30.2%	157	2.2%	2 348	32.3%	489	59.1%	(67.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	163	24	14.7%	18	10.8%	42	25.6%	48	64.4%	(63.1%)
Interest earned - external investments	1 170	-	-	-	-	-	-	153	56.4%	(100.0%)
Interest earned - outstanding debtors	3	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	20	-	-	-	-	-	-	-	3.3%	-
Licences and permits	1	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 438	31 436	42.8%	23 274	31.7%	54 710	74.5%	15 322	64.9%	51.9%
Other own revenue	4 163	995	23.9%	1 453	34.9%	2 448	58.8%	1 870	1 864.8%	(22.3%)
Gains on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Operating Expenditure	**81 977**	**20 381**	**24.9%**	**27 191**	**33.2%**	**47 572**	**58.0%**	**20 362**	**63.8%**	**33.5%**
Employee related costs	27 082	4 144	15.3%	5 231	19.3%	9 375	34.6%	5 365	49.0%	(2.5%)
Remuneration of councillors	6 338	1 498	23.6%	1 526	24.1%	3 024	47.7%	1 395	45.6%	9.5%
Debt impairment	200	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 532	-	-	-	-	-	-	-	-	-
Finance charges	270	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	6 362	2 814	44.2%	1 877	29.5%	4 691	73.7%	1 572	54.3%	19.4%
Contracted services	4 621	1 388	30.0%	1 532	33.2%	2 921	63.2%	1 375	58.6%	11.4%
Transfers and grants	3 500	3 290	94.0%	8 008	228.8%	11 298	322.8%	-	-	(100.0%)
Other expenditure	27 072	7 247	26.8%	9 016	33.3%	16 263	60.1%	10 655	104.3%	(15.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 445**	**14 264**		**(2 289)**		**11 975**		**(2 479)**		
Transfers recognised - capital	36 523	-	-	-	-	-	-	7 950	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 968**	**14 264**		**(2 289)**		**11 975**		**5 471**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 968**	**14 264**		**(2 289)**		**11 975**		**5 471**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 968**	**14 264**		**(2 289)**		**11 975**		**5 471**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 968**	**14 264**		**(2 289)**		**11 975**		**5 471**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**39 443**	**16 594**	**42.1%**	**-**	**-**	**16 594**	**42.1%**	**-**	**-**	**-**
National Government	21 292	16 594	77.9%	-	-	16 594	77.9%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 292**	**16 594**	**77.9%**	**-**	**-**	**16 594**	**77.9%**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 151	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 443**	**16 594**	**42.1%**	**-**	**-**	**16 594**	**42.1%**	**-**	**17.0%**	**-**
Governance and Administration	**2 031**	**16 594**	**817.0%**	**-**	**-**	**16 594**	**817.0%**	**-**	**136.4%**	**-**
Executive & Council	191	16 594	8 688.0%	-	-	16 594	8 688.0%	-	210.3%	-
Budget & Treasury Office	310	-	-	-	-	-	-	-	-	-
Corporate Services	1 530	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 685**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	7 685	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	15 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 727**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	280	-	-	-	-	-	-	-	-	-
Road Transport	14 447	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**124 175**	**51 239**	**41.3%**	**24 901**	**20.1%**	**76 141**	**61.3%**	**25 917**	**76.4%**	**(3.9%)**
Ratepayers and other	**13 041**	**3 209**	**24.6%**	**1 627**	**12.5%**	**4 837**	**37.1%**	**2 407**	**229.5%**	**(32.4%)**
Government - operating	73 439	31 436	42.8%	23 274	31.7%	54 710	74.5%	15 322	64.9%	51.9%
Government - capital	36 523	16 594	45.4%	-	-	16 594	45.4%	7 950	71.5%	(100.0%)
Interest	1 173	-	-	-	-	-	-	238	60.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(77 563)**	**(15 960)**	**20.6%**	**(18 986)**	**24.5%**	**(34 946)**	**45.1%**	**(28 917)**	**74.9%**	**(34.3%)**
Suppliers and employees	(73 793)	(15 888)	21.5%	(18 947)	25.7%	(34 835)	47.2%	(19 151)	53.4%	(1.1%)
Finance charges	(270)	(72)	26.7%	(39)	14.6%	(111)	41.3%	-	-	(100.0%)
Transfers and grants	(3 500)	-	-	-	-	-	-	(9 766)	-	(100.0%)
Net Cash from/(used) Operating Activities	**46 612**	**35 280**	**75.7%**	**5 915**	**12.7%**	**41 195**	**88.4%**	**(3 000)**	**79.6%**	**(297.1%)**
Cash Flow from Investing Activities										
Receipts	**200**	**(60 000)**	**(30 000.0%)**	**-**	**-**	**(60 000)**	**(30 000.0%)**	**-**	**-**	**-**
Proceeds on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(60 000)	-	-	-	(60 000)	-	-	-	-
Payments	**(39 443)**	**(5 017)**	**12.7%**	**(8 204)**	**20.8%**	**(13 221)**	**33.5%**	**(2 021)**	**19.6%**	**306.0%**
Capital assets	(39 443)	(5 017)	12.7%	(8 204)	20.8%	(13 221)	33.5%	(2 021)	19.6%	306.0%
Net Cash from/(used) Investing Activities	**(39 243)**	**(65 017)**	**165.7%**	**(8 204)**	**20.9%**	**(73 221)**	**186.6%**	**(2 021)**	**19.6%**	**306.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(96)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(96)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(96)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**7 273**	**(29 737)**	**(408.9%)**	**(2 289)**	**(31.5%)**	**(32 027)**	**(440.3%)**	**(5 021)**	**(185.8%)**	**(54.4%)**
Cash/cash equivalents at the year begin:	9 785	-	-	(29 737)	(303.9%)	-	-	32 526	46.6%	(191.4%)
Cash/cash equivalents at the year end:	**17 059**	**(29 737)**	**(174.3%)**	**(32 027)**	**(187.7%)**	**(32 027)**	**(187.7%)**	**27 504**	**224.5%**	**(216.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 015	9.9%	1 013	9.9%	1 009	9.8%	7 234	70.4%	10 270	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 015**	**9.9%**	**1 013**	**9.9%**	**1 009**	**9.8%**	**7 234**	**70.4%**	**10 270**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	996	10.3%	996	10.3%	996	10.3%	6 656	69.0%	9 643	93.9%	-	-	-	-
Commercial	4	29.3%	4	25.2%	2	15.9%	4	29.6%	15	.1%	-	-	-	-
Households	2	29.2%	2	29.2%	1	16.0%	2	25.5%	6	.1%	-	-	-	-
Other	13	2.2%	11	1.9%	10	1.7%	571	94.3%	606	5.9%	-	-	-	-
Total By Customer Group	**1 015**	**9.9%**	**1 013**	**9.9%**	**1 009**	**9.8%**	**7 234**	**70.4%**	**10 270**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	7.2%	36	76.9%	7	15.9%	-	-	47	100.0%
Total	**3**	**7.2%**	**36**	**76.9%**	**7**	**15.9%**	**-**	**-**	**47**	**100.0%**

Contact Details

Municipal Manager	Mr MR Mkhatshwa	036 353 0693
Financial Manager	Mr SMI Dube	036 353 0691/93

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**443 807**	**148 276**	**33.4%**	**47 093**	**10.6%**	**195 369**	**44.0%**	**130 086**	**47.4%**	**(63.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	123 813	26 978	21.8%	28 419	23.0%	55 397	44.7%	24 913	41.7%	14.1%
Service charges - sanitation revenue	15 075	3 576	23.7%	3 184	21.1%	6 760	44.8%	3 238	23.2%	(1.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	9 109	2 991	32.8%	1 353	14.9%	4 344	47.7%	2 782	299.8%	(51.4%)
Interest earned - outstanding debtors	17 791	7 994	44.9%	8 364	47.0%	16 358	91.9%	6 664	87.9%	25.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	277 744	106 726	38.4%	4 609	1.7%	111 335	40.1%	91 778	47.3%	(95.0%)
Other own revenue	275	10	3.7%	1 164	423.1%	1 174	426.8%	710	360.7%	63.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**379 042**	**64 049**	**16.9%**	**79 958**	**21.1%**	**144 007**	**38.0%**	**132 343**	**44.5%**	**(39.6%)**
Employee related costs	158 357	30 124	19.0%	35 107	22.2%	65 231	41.2%	32 379	48.9%	8.4%
Remuneration of councillors	5 612	1 133	20.2%	1 120	19.9%	2 252	40.1%	1 127	43.3%	(.6%)
Debt impairment	20 180	-	-	-	-	-	-	0	-	(100.0%)
Depreciation and asset impairment	35 936	-	-	-	-	-	-	-	-	-
Finance charges	3 339	684	20.5%	91	2.7%	775	23.2%	1 054	45.6%	(91.4%)
Bulk purchases	45 563	10 970	24.1%	9 334	20.5%	20 304	44.6%	6 691	35.3%	39.5%
Other Materials	18 898	4 604	24.4%	2 223	11.8%	6 827	36.1%	-	-	(100.0%)
Contracted services	40 103	10 705	26.7%	18 509	46.2%	29 214	72.8%	16 770	44.6%	10.4%
Transfers and grants	6 000	0	-	1 411	23.5%	1 411	23.5%	58 393	-	(97.6%)
Other expenditure	45 053	5 829	12.9%	12 164	27.0%	17 992	39.9%	15 930	32.3%	(23.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64 765**	**84 228**		**(32 865)**		**51 362**		**(2 257)**		
Transfers recognised - capital	193 846	65 194	33.6%	36 898	19.0%	102 092	52.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**258 611**	**149 422**		**4 033**		**153 455**		**(2 257)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**258 611**	**149 422**		**4 033**		**153 455**		**(2 257)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**258 611**	**149 422**		**4 033**		**153 455**		**(2 257)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**258 611**	**149 422**		**4 033**		**153 455**		**(2 257)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**196 037**	**72 243**	**36.9%**	**36 629**	**18.7%**	**108 871**	**55.5%**	**34 648**	**26.9%**	**5.7%**
National Government	191 379	71 920	37.6%	36 605	19.1%	108 526	56.7%	30 133	24.5%	21.5%
Provincial Government	2 468	-	-	-	-	-	-	4 514	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**193 847**	**71 920**	**37.1%**	**36 605**	**18.9%**	**108 526**	**56.0%**	**34 648**	**26.9%**	**5.7%**
Borrowing	750	-	-	-	-	-	-	-	-	-
Internally generated funds	1 440	322	22.4%	23	1.6%	346	24.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**196 037**	**72 243**	**36.9%**	**36 629**	**18.7%**	**108 871**	**55.5%**	**34 648**	**26.9%**	**5.7%**
Governance and Administration	**1 120**	**322**	**28.8%**	**77**	**6.9%**	**400**	**35.7%**	**3**	**19.4%**	**2 342.1%**
Executive & Council	800	316	39.5%	23	2.9%	339	42.4%	-	-	(100.0%)
Budget & Treasury Office	160	6	3.9%	54	33.8%	60	37.6%	-	-	(100.0%)
Corporate Services	160	-	-	-	-	-	-	3	42.1%	(100.0%)
Community and Public Safety	**2 678**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.6%**	**-**
Community & Social Services	2 468	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	210	-	-	-	-	-	-	-	.6%	-
Economic and Environmental Services	**2 454**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.2%**	**-**
Planning and Development	455	-	-	-	-	-	-	-	.2%	-
Road Transport	1 999	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**189 785**	**71 920**	**37.9%**	**36 551**	**19.3%**	**108 472**	**57.2%**	**34 644**	**-**	**5.5%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	189 785	71 920	37.9%	36 551	19.3%	108 472	57.2%	21 083	-	73.4%
Waste Water Management	-	-	-	-	-	-	-	13 562	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**571 228**	**221 268**	**38.7%**	**104 896**	**18.4%**	**326 164**	**57.1%**	**222 557**	**62.2%**	**(52.9%)**
Ratepayers and other	**83 497**	**18 992**	**22.7%**	**18 691**	**22.4%**	**37 684**	**45.1%**	**28 825**	**42.4%**	**(35.2%)**
Government - operating	277 744	106 835	38.5%	2 700	1.0%	109 535	39.4%	107 983	78.4%	(97.5%)
Government - capital	193 847	87 427	45.1%	79 305	40.9%	166 732	86.0%	76 303	49.8%	3.9%
Interest	16 140	8 014	49.7%	4 199	26.0%	12 213	75.7%	9 446	104.8%	(55.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(334 926)**	**(69 345)**	**20.7%**	**(83 628)**	**25.0%**	**(152 973)**	**45.7%**	**(105 247)**	**36.6%**	**(20.5%)**
Suppliers and employees	(325 587)	(68 661)	21.1%	(83 536)	25.7%	(152 197)	46.7%	(104 193)	36.7%	(19.8%)
Finance charges	(3 339)	(684)	20.5%	(91)	2.7%	(775)	23.2%	(1 054)	27.5%	(91.4%)
Transfers and grants	(6 000)	-	-	(1)	-	(1)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**236 302**	**151 923**	**64.3%**	**21 267**	**9.0%**	**173 191**	**73.3%**	**117 310**	**119.1%**	**(81.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(196 037)**	**(71 625)**	**36.5%**	**(34 941)**	**17.8%**	**(106 566)**	**54.4%**	**(59)**	**.2%**	**59 514.4%**
Capital assets	(196 037)	(71 625)	36.5%	(34 941)	17.8%	(106 566)	54.4%	(59)	.2%	59 514.4%
Net Cash from/(used) Investing Activities	**(196 037)**	**(71 625)**	**36.5%**	**(34 941)**	**17.8%**	**(106 566)**	**54.4%**	**(59)**	**(3.7%)**	**59 514.4%**
Cash Flow from Financing Activities										
Receipts	**750**	**101**	**13.5%**	**478**	**63.8%**	**580**	**77.3%**	**80**	**-**	**498.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	750	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	101	-	478	-	580	-	80	-	498.1%
Payments	**(5 035)**	**(674)**	**13.4%**	**(1 241)**	**24.6%**	**(1 915)**	**38.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(5 035)	(674)	13.4%	(1 241)	24.6%	(1 915)	38.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(4 285)**	**(573)**	**13.4%**	**(762)**	**17.8%**	**(1 335)**	**31.2%**	**80**	**-**	**(1 053.4%)**
Net Increase/(Decrease) in cash held	**35 980**	**79 726**	**221.6%**	**(14 436)**	**(40.1%)**	**65 289**	**181.5%**	**117 331**	**(1 628.1%)**	**(112.3%)**
Cash/cash equivalents at the year begin:	109 118	154 076	141.2%	233 801	214.3%	154 076	141.2%	207 493	11.8%	12.7%
Cash/cash equivalents at the year end:	**145 098**	**233 801**	**161.1%**	**219 365**	**151.2%**	**219 365**	**151.2%**	**324 824**	**46.3%**	**(32.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 397	2.7%	14 359	2.6%	12 337	2.2%	518 824	92.5%	560 917	99.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	7	.2%	4 439	99.8%	4 446	.8%	-	-	-	-
Total By Income Source	**15 397**	**2.7%**	**14 359**	**2.5%**	**12 344**	**2.2%**	**523 263**	**92.6%**	**565 363**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 493	16.4%	1 744	19.2%	1 146	12.6%	4 695	51.7%	9 078	1.6%	-	-	-	-
Commercial	495	9.3%	394	7.4%	296	5.5%	4 160	77.8%	5 345	.9%	-	-	-	-
Households	13 046	2.4%	12 219	2.2%	10 895	2.0%	509 899	93.4%	546 059	96.6%	-	-	-	-
Other	363	7.4%	2	-	7	.1%	4 509	92.4%	4 881	.9%	-	-	-	-
Total By Customer Group	**15 397**	**2.7%**	**14 359**	**2.5%**	**12 344**	**2.2%**	**523 263**	**92.6%**	**565 363**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	261	32.8%	243	30.6%	-	-	291	36.6%	795	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**261**	**32.8%**	**243**	**30.6%**	**-**	**-**	**291**	**36.6%**	**795**	**100.0%**

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Mr S Dlamini (Acting)	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**216 983**	**61 492**	**28.3%**	**50 502**	**23.3%**	**111 993**	**51.6%**	**49 255**	**55.3%**	**2.5%**
Property rates	43 379	17 465	40.3%	10 192	23.5%	27 658	63.8%	9 561	62.8%	6.6%
Property rates - penalties and collection charges	6 094	1 653	27.1%	1 717	28.2%	3 370	55.3%	1 561	48.9%	10.0%
Service charges - electricity revenue	90 079	23 403	26.0%	20 804	23.1%	44 206	49.1%	20 083	49.2%	3.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 826	3 730	25.2%	3 734	25.2%	7 464	50.3%	3 330	60.3%	12.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	971	415	42.7%	335	34.5%	750	77.2%	314	44.1%	6.8%
Interest earned - external investments	1 900	603	31.7%	343	18.1%	946	49.8%	467	52.9%	(26.6%)
Interest earned - outstanding debtors	3	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	509	100	19.7%	89	17.4%	189	37.1%	175	75.9%	(49.4%)
Licences and permits	4 153	1 127	27.1%	1 081	26.0%	2 208	53.2%	968	71.0%	11.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 697	12 767	27.9%	11 971	26.2%	24 738	54.1%	12 468	60.2%	(4.0%)
Other own revenue	972	229	23.6%	236	24.3%	466	47.9%	328	35.2%	(28.0%)
Gains on disposal of PPE	8 400	-	-	-	-	-	-	-	-	-
Operating Expenditure	**221 047**	**47 843**	**21.6%**	**44 642**	**20.2%**	**92 485**	**41.8%**	**41 590**	**42.9%**	**7.3%**
Employee related costs	82 244	17 075	20.8%	17 250	21.0%	34 325	41.7%	17 561	42.7%	(1.8%)
Remuneration of councillors	3 148	725	23.0%	704	22.3%	1 429	45.4%	684	47.6%	2.8%
Debt impairment	3 825	943	24.7%	943	24.7%	1 886	49.3%	200	50.0%	371.6%
Depreciation and asset impairment	10 547	-	-	-	-	-	-	-	-	-
Finance charges	1 252	680	54.3%	-	-	680	54.3%	-	44.6%	-
Bulk purchases	69 482	17 983	25.9%	14 385	20.7%	32 368	46.6%	12 809	47.2%	12.3%
Other Materials	752	70	9.3%	95	12.6%	165	22.0%	90	46.8%	6.0%
Contracted services	12 370	2 854	23.1%	2 929	23.7%	5 783	46.8%	2 075	45.8%	41.2%
Transfers and grants	3 872	279	7.2%	330	8.5%	609	15.7%	497	25.9%	(33.6%)
Other expenditure	33 072	7 233	21.9%	8 005	24.2%	15 238	46.1%	7 675	43.5%	4.3%
Loss on disposal of PPE	482	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 065)**	**13 649**		**5 859**		**19 509**		**7 665**		
Transfers recognised - capital	13 311	1 804	13.6%	3 520	26.4%	5 324	40.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 246**	**15 453**		**9 380**		**24 833**		**7 665**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 246**	**15 453**		**9 380**		**24 833**		**7 665**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 246**	**15 453**		**9 380**		**24 833**		**7 665**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 246**	**15 453**		**9 380**		**24 833**		**7 665**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**35 309**	**2 170**	**6.1%**	**4 034**	**11.4%**	**6 204**	**17.6%**	**3 059**	**11.9%**	**31.9%**
National Government	13 311	1 804	13.6%	3 520	26.4%	5 324	40.0%	2 453	19.7%	43.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 151	344	6.7%	-	-	344	6.7%	-	-	-
Transfers recognised - capital	**18 462**	**2 148**	**11.6%**	**3 520**	**19.1%**	**5 669**	**30.7%**	**2 453**	**19.7%**	**43.5%**
Borrowing	3 200	-	-	-	-	-	-	-	-	-
Internally generated funds	13 646	22	.2%	513	3.8%	535	3.9%	606	6.5%	(15.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**35 309**	**2 170**	**6.1%**	**4 034**	**11.4%**	**6 204**	**17.6%**	**3 059**	**11.9%**	**31.9%**
Governance and Administration	**202**	**-**	**-**	**48**	**23.8%**	**48**	**23.8%**	**23**	**.1%**	**105.6%**
Executive & Council	103	-	-	46	44.3%	46	44.3%	10	-	348.9%
Budget & Treasury Office	99	-	-	2	2.5%	2	2.5%	7	-	(66.2%)
Corporate Services	-	-	-	-	-	-	-	6	-	(100.0%)
Community and Public Safety	**4 329**	**-**	**-**	**149**	**3.5%**	**149**	**3.5%**	**575**	**-**	**(74.0%)**
Community & Social Services	4 329	-	-	149	3.5%	149	3.5%	575	-	(74.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 431**	**1 826**	**6.9%**	**3 686**	**13.9%**	**5 512**	**20.9%**	**2 453**	**-**	**50.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	26 431	1 826	6.9%	3 686	13.9%	5 512	20.9%	2 453	-	50.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 346**	**344**	**7.9%**	**150**	**3.5%**	**495**	**11.4%**	**8**	**-**	**1 856.3%**
Electricity	3 902	344	8.8%	150	3.9%	495	12.7%	8	-	1 856.3%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	445	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**204 734**	**119 182**	**58.2%**	**81 191**	**39.7%**	**200 372**	**97.9%**	**97 808**	**112.2%**	**(17.0%)**
Ratepayers and other	**143 823**	**115 688**	**80.4%**	**80 806**	**56.2%**	**196 494**	**136.6%**	**85 078**	**156.1%**	**(5.0%)**
Government - operating	45 697	2 891	6.3%	42	.1%	2 933	6.4%	12 262	28.2%	(99.7%)
Government - capital	13 311	-	-	-	-	-	-	-	-	-
Interest	1 903	603	31.7%	343	18.0%	946	49.7%	467	52.9%	(26.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(179 412)**	**(119 294)**	**66.5%**	**(86 288)**	**48.1%**	**(205 583)**	**114.6%**	**(94 999)**	**106.1%**	**(9.2%)**
Suppliers and employees	(174 288)	(118 614)	68.1%	(86 288)	49.5%	(204 902)	117.6%	(94 999)	108.8%	(9.2%)
Finance charges	(1 252)	(680)	54.3%	-	-	(680)	54.3%	-	44.6%	-
Transfers and grants	(3 872)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**25 322**	**(113)**	**(.4%)**	**(5 097)**	**(20.1%)**	**(5 210)**	**(20.6%)**	**2 809**	**(17.6%)**	**(281.5%)**
Cash Flow from Investing Activities										
Receipts	**8 418**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	8 400	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	18	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(35 309)**	**(366)**	**1.0%**	**(513)**	**1.5%**	**(880)**	**2.5%**	**(607)**	**3.4%**	**(15.4%)**
Capital assets	(35 309)	(366)	1.0%	(513)	1.5%	(880)	2.5%	(607)	3.4%	(15.4%)
Net Cash from/(used) Investing Activities	**(26 891)**	**(366)**	**1.4%**	**(513)**	**1.9%**	**(880)**	**3.3%**	**(607)**	**3.4%**	**(15.4%)**
Cash Flow from Financing Activities										
Receipts	**3 259**	**199**	**6.1%**	**88**	**2.7%**	**287**	**8.8%**	**29**	**7.1%**	**207.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 200	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	59	199	335.4%	88	148.3%	287	483.7%	29	137.0%	207.4%
Payments	**(2 577)**	**(702)**	**27.3%**	**-**	**-**	**(702)**	**27.3%**	**-**	**45.7%**	**-**
Repayment of borrowing	(2 577)	(702)	27.3%	-	-	(702)	27.3%	-	45.7%	-
Net Cash from/(used) Financing Activities	**683**	**(503)**	**(73.7%)**	**88**	**12.9%**	**(415)**	**(60.8%)**	**29**	**(106.3%)**	**207.4%**
Net Increase/(Decrease) in cash held	**(887)**	**(982)**	**110.8%**	**(5 523)**	**623.0%**	**(6 505)**	**733.8%**	**2 230**	**(.3%)**	**(347.6%)**
Cash/cash equivalents at the year begin:	38 133	1 960	5.1%	978	2.6%	1 960	5.1%	(1 224)	2.3%	(179.9%)
Cash/cash equivalents at the year end:	**37 247**	**978**	**2.6%**	**(4 545)**	**(12.2%)**	**(4 545)**	**(12.2%)**	**1 006**	**22.8%**	**(551.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 525	65.9%	1 113	16.2%	75	1.1%	1 152	16.8%	6 865	7.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 028	9.9%	1 384	4.5%	616	2.0%	25 465	83.5%	30 493	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 242	7.7%	689	4.3%	393	2.4%	13 842	85.6%	16 166	17.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	461	1.4%	466	1.4%	445	1.3%	32 607	96.0%	33 979	37.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	404	14.8%	164	6.0%	(56)	(2.0%)	2 219	81.2%	2 731	3.0%	-	-	-	-
Total By Income Source	**9 661**	**10.7%**	**3 816**	**4.2%**	**1 473**	**1.6%**	**75 284**	**83.4%**	**90 234**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	916	25.1%	601	16.5%	161	4.4%	1 971	54.0%	3 648	4.0%	-	-	-	-
Commercial	4 613	52.2%	1 110	12.6%	48	.5%	3 064	34.7%	8 835	9.8%	-	-	-	-
Households	3 767	5.0%	2 017	2.7%	1 227	1.6%	68 694	90.7%	75 706	83.9%	-	-	-	-
Other	364	17.8%	88	4.3%	37	1.8%	1 556	76.1%	2 045	2.3%	-	-	-	-
Total By Customer Group	**9 661**	**10.7%**	**3 816**	**4.2%**	**1 473**	**1.6%**	**75 284**	**83.4%**	**90 234**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 164	100.0%	-	-	-	-	-	-	5 164	31.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	718	100.0%	-	-	-	-	-	-	718	4.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	964	100.0%	-	-	-	-	-	-	964	5.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 347	100.0%	-	-	-	-	-	-	1 347	8.2%
Auditor-General	477	100.0%	-	-	-	-	-	-	477	2.9%
Other	7 707	100.0%	-	-	-	-	-	-	7 707	47.1%
Total	**16 377**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**16 377**	**100.0%**

Contact Details

Municipal Manager	Mr Biyela TP	034 212 2121
Financial Manager	Mr G Esterhuizen	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**124 501**	**53 874**	**43.3%**	**28 833**	**23.2%**	**82 706**	**66.4%**	**29 850**	**55.1%**	**(3.4%)**
Property rates	17 400	12 966	74.5%	6	-	12 972	74.6%	22	4.8%	(74.4%)
Property rates - penalties and collection charges	383	-	-	-	-	-	-	47	18.9%	(100.0%)
Service charges - electricity revenue	-	2 768	-	2 494	-	5 262	-	1 980	32.6%	25.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	600	-	337	-	937	-	2 387	74.0%	(85.9%)
Service charges - other	19 604	-	-	1	-	1	-	-	-	(100.0%)
Rental of facilities and equipment	512	118	23.1%	83	16.2%	201	39.3%	504	117.0%	(83.6%)
Interest earned - external investments	1 046	511	48.8%	1 652	158.0%	2 163	206.8%	1 026	246.2%	61.1%
Interest earned - outstanding debtors	346	130	37.6%	64	18.5%	194	56.2%	72	30.3%	(11.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	95	28	29.5%	12	13.1%	40	42.6%	6	11.5%	101.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 643	36 213	42.8%	23 946	28.3%	60 158	71.1%	23 433	70.8%	2.2%
Other own revenue	473	539	114.1%	199	42.1%	738	156.1%	372	36.1%	(46.5%)
Gains on disposal of PPE	-	-	-	39	-	39	-	-	-	(100.0%)
Operating Expenditure	**111 465**	**23 888**	**21.4%**	**22 232**	**19.9%**	**46 120**	**41.4%**	**30 807**	**45.6%**	**(27.8%)**
Employee related costs	32 614	6 263	19.2%	5 882	18.0%	12 145	37.2%	6 835	41.8%	(13.9%)
Remuneration of councillors	10 130	1 874	18.5%	1 864	18.4%	3 738	36.9%	1 662	46.4%	12.2%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 625	-	-	-	-	-	-	-	-	-
Finance charges	136	129	95.0%	183	134.8%	313	229.8%	-	-	(100.0%)
Bulk purchases	16 500	5 122	31.0%	3 749	22.7%	8 871	53.8%	3 309	49.2%	13.3%
Other Materials	1 252	-	-	-	-	-	-	-	-	-
Contracted services	5 944	512	8.6%	348	5.8%	860	14.5%	1 060	45.3%	(67.2%)
Transfers and grants	4 000	5 694	142.4%	2 621	65.5%	8 315	207.9%	6 549	451.1%	(60.0%)
Other expenditure	33 265	4 293	12.9%	7 585	22.8%	11 879	35.7%	11 391	29.0%	(33.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 036**	**29 986**		**6 601**		**36 586**		**(957)**		
Transfers recognised - capital	39 060	6 775	17.3%	9 087	23.3%	15 862	40.6%	1 946	39.0%	367.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 096**	**36 761**		**15 687**		**52 448**		**989**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**52 096**	**36 761**		**15 687**		**52 448**		**989**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 096**	**36 761**		**15 687**		**52 448**		**989**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 096**	**36 761**		**15 687**		**52 448**		**989**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**73 269**	**7 799**	**10.6%**	**11 403**	**15.6%**	**19 202**	**26.2%**	**19 248**	**60.0%**	**(40.8%)**
National Government	31 882	6 470	20.3%	5 691	17.9%	12 161	38.1%	10 929	42.4%	(47.9%)
Provincial Government	-	1 170	-	5 394	-	6 564	-	3 065	416.6%	76.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 882**	**7 640**	**24.0%**	**11 085**	**34.8%**	**18 725**	**58.7%**	**13 994**	**61.3%**	**(20.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 387	159	.4%	318	.8%	476	1.2%	5 254	54.8%	(94.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**73 269**	**7 799**	**10.6%**	**11 403**	**15.6%**	**19 202**	**26.2%**	**19 248**	**60.0%**	**(40.8%)**
Governance and Administration	**73 269**	**7 799**	**10.6%**	**6 273**	**8.6%**	**14 072**	**19.2%**	**19 248**	**1 003.0%**	**(67.4%)**
Executive & Council	73 269	7 799	10.6%	6 273	8.6%	14 072	19.2%	19 248	3 627.7%	(67.4%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**5 130**	**-**	**5 130**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	5 130	-	5 130	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**148 077**	**80 372**	**54.3%**	**43 541**	**29.4%**	**123 914**	**83.7%**	**62 013**	**82.5%**	**(29.8%)**
Ratepayers and other	**26 034**	**10 728**	**41.2%**	**3 488**	**13.4%**	**14 216**	**54.6%**	**8 572**	**30.8%**	**(59.3%)**
Government - operating	88 775	60 196	67.8%	30 380	34.2%	90 576	102.0%	37 175	123.1%	(18.3%)
Government - capital	31 882	8 383	26.3%	7 856	24.6%	16 240	50.9%	15 105	64.7%	(48.0%)
Interest	1 386	1 065	76.8%	1 818	131.1%	2 882	208.0%	1 161	152.2%	56.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(101 857)**	**(24 587)**	**24.1%**	**(22 232)**	**21.8%**	**(46 819)**	**46.0%**	**(21 094)**	**42.2%**	**5.4%**
Suppliers and employees	(96 811)	(19 577)	20.2%	(19 612)	20.3%	(39 189)	40.5%	(21 094)	42.3%	(7.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 046)	(5 010)	99.3%	(2 621)	51.9%	(7 631)	151.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**46 220**	**55 785**	**120.7%**	**21 309**	**46.1%**	**77 094**	**166.8%**	**40 919**	**133.9%**	**(47.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(45 176)**	**-**	**-**	**-**	**-**	**-**	**-**	**(15 105)**	**51.2%**	**(100.0%)**
Capital assets	(45 176)	-	-	-	-	-	-	(15 105)	51.2%	(100.0%)
Net Cash from/(used) Investing Activities	**(45 176)**	**-**	**-**	**-**	**-**	**-**	**-**	**(15 105)**	**51.2%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(879)**	**(108)**	**12.3%**	**(292)**	**33.2%**	**(400)**	**45.5%**	**(292)**	**55.1%**	**-**
Repayment of borrowing	(879)	(108)	12.3%	(292)	33.2%	(400)	45.5%	(292)	55.1%	-
Net Cash from/(used) Financing Activities	**(879)**	**(108)**	**12.3%**	**(292)**	**33.2%**	**(400)**	**45.5%**	**(292)**	**58.0%**	**-**
Net Increase/(Decrease) in cash held	**165**	**55 677**	**33 649.2%**	**21 018**	**12 702.4%**	**76 694**	**46 351.6%**	**25 522**	**304.4%**	**(17.6%)**
Cash/cash equivalents at the year begin:	70 380	85 393	121.3%	141 069	200.4%	85 393	121.3%	55 103	58.4%	156.0%
Cash/cash equivalents at the year end:	**70 545**	**141 069**	**200.0%**	**162 087**	**229.8%**	**162 087**	**229.8%**	**80 625**	**200.3%**	**101.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	116	5.6%	256	12.2%	194	9.3%	1 531	73.0%	2 097	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	331	6.8%	286	5.9%	281	5.8%	3 976	81.6%	4 873	29.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 742	41.7%	169	1.9%	148	1.7%	4 912	54.8%	8 971	54.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	5.4%	23	4.7%	22	4.6%	419	85.3%	491	3.0%	-	-	-	-
Total By Income Source	**4 216**	**25.7%**	**734**	**4.5%**	**646**	**3.9%**	**10 838**	**65.9%**	**16 433**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	116	10.1%	126	11.0%	139	12.0%	772	66.9%	1 154	7.0%	-	-	-	-
Commercial	168	5.7%	259	8.8%	134	4.5%	2 392	81.0%	2 953	18.0%	-	-	-	-
Households	3 911	32.9%	332	2.8%	356	3.0%	7 289	61.3%	11 888	72.3%	-	-	-	-
Other	20	4.6%	17	3.8%	17	3.8%	384	87.7%	438	2.7%	-	-	-	-
Total By Customer Group	**4 216**	**25.7%**	**734**	**4.5%**	**646**	**3.9%**	**10 838**	**65.9%**	**16 433**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(16)	100.0%	-	-	-	-	-	-	(16)	(6.3%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	269	100.0%	-	-	-	-	-	-	269	106.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**253**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**253**	**100.0%**

Contact Details

Municipal Manager	B P Gumbi	034 271 6112
Financial Manager	W S Mpanza	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**101 526**	**34 828**	**34.3%**	**309**	**.3%**	**35 136**	**34.6%**	**399**	**.8%**	**(22.6%)**
Property rates	500	110	22.1%	37	7.4%	147	29.4%	110	44.1%	(66.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	5	34.2%	(100.0%)
Service charges - other	23	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	130	193	148.7%	61	47.0%	254	195.7%	40	737.7%	52.8%
Interest earned - external investments	3 000	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 566	34 524	35.4%	211	.2%	34 735	35.6%	240	.3%	(12.2%)
Other own revenue	307	-	-	-	-	-	-	3	71.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**95 302**	**16 261**	**17.1%**	**5 354**	**5.6%**	**21 615**	**22.7%**	**14 959**	**37.1%**	**(64.2%)**
Employee related costs	17 468	4 907	28.1%	1 612	9.2%	6 519	37.3%	4 735	60.1%	(66.0%)
Remuneration of councillors	8 667	1 430	16.5%	464	5.4%	1 894	21.9%	1 468	34.4%	(68.4%)
Debt impairment	550	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 816	2 245	22.9%	130	1.3%	2 375	24.2%	2 492	53.2%	(94.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	1 697	-	700	-	2 397	-	-	-	(100.0%)
Contracted services	7 345	43	.6%	61	.8%	104	1.4%	-	.1%	(100.0%)
Transfers and grants	8 400	1 115	13.3%	543	6.5%	1 658	19.7%	583	-	(6.9%)
Other expenditure	43 057	4 825	11.2%	1 845	4.3%	6 670	15.5%	5 682	25.0%	(67.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 224**	**18 566**		**(5 045)**		**13 521**		**(14 560)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**37 994**	**10 361**	**27.3%**	**10 097**	**26.6%**	**20 459**	**53.8%**	**5 214**	**31.3%**	**93.7%**
National Government	31 844	-	-	-	-	-	-	-	9.9%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	10 361	-	10 097	-	20 459	-	5 214	-	93.7%
Transfers recognised - capital	**31 844**	**10 361**	**32.5%**	**10 097**	**31.7%**	**20 459**	**64.2%**	**5 214**	**36.5%**	**93.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 150	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**37 994**	**10 361**	**27.3%**	**10 097**	**26.6%**	**20 459**	**53.8%**	**5 214**	**31.3%**	**93.7%**
Governance and Administration	**37 994**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	37 994	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**10 361**	**-**	**10 097**	**-**	**20 459**	**-**	**5 214**	**-**	**93.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	10 361	-	10 097	-	20 459	-	5 214	-	93.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**130 010**	**54 973**	**42.3%**	**37**	**-**	**55 010**	**42.3%**	**110**	**14.4%**	**(66.7%)**
Ratepayers and other	**600**	**110**	**18.4%**	**37**	**6.1%**	**147**	**24.5%**	**110**	**44.1%**	**(66.7%)**
Government - operating	97 566	44 071	45.2%	-	-	44 071	45.2%	-	-	-
Government - capital	31 844	10 792	33.9%	-	-	10 792	33.9%	-	54.9%	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(78 700)**	**(4 945)**	**6.3%**	**(1 321)**	**1.7%**	**(6 266)**	**8.0%**	**(3 904)**	**12.2%**	**(66.2%)**
Suppliers and employees	(78 700)	(4 945)	6.3%	(1 321)	1.7%	(6 266)	8.0%	(3 904)	12.2%	(66.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**51 310**	**50 028**	**97.5%**	**(1 284)**	**(2.5%)**	**48 744**	**95.0%**	**(3 793)**	**17.6%**	**(66.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(37 994)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(37 994)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(37 994)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13 316**	**50 028**	**375.7%**	**(1 284)**	**(9.6%)**	**48 744**	**366.0%**	**(3 793)**	**74.8%**	**(66.1%)**
Cash/cash equivalents at the year begin:	76 033	76 032	100.0%	126 060	165.8%	76 032	100.0%	10 963	-	1 049.8%
Cash/cash equivalents at the year end:	**89 349**	**126 060**	**141.1%**	**124 776**	**139.6%**	**124 776**	**139.6%**	**7 170**	**8.8%**	**1 640.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37	.5%	37	.5%	37	.5%	7 343	98.5%	7 453	94.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.6%	2	.6%	2	.6%	281	98.2%	286	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	48	36.1%	2	1.4%	2	1.4%	80	61.1%	132	1.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**86**	**1.1%**	**40**	**.5%**	**40**	**.5%**	**7 704**	**97.9%**	**7 871**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86	1.1%	40	.5%	40	.5%	7 704	97.9%	7 871	100.0%	-	-	-	-
Total By Customer Group	**86**	**1.1%**	**40**	**.5%**	**40**	**.5%**	**7 704**	**97.9%**	**7 871**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	350	100.0%	-	-	-	-	-	-	350	60.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	226	100.0%	-	-	-	-	-	-	226	39.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**576**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**576**	**100.0%**

Contact Details

Municipal Manager	F B Sithole	033 493 0110
Financial Manager	J S Pansegrouw	033 493 0115

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**157 853**	**50 667**	**32.1%**	**56 787**	**36.0%**	**107 454**	**68.1%**	**42 241**	**70.1%**	**34.4%**
Property rates	20 461	5 568	27.2%	5 264	25.7%	10 832	52.9%	4 593	55.4%	14.6%
Property rates - penalties and collection charges	1 330	313	23.5%	342	25.7%	656	49.3%	328	48.1%	4.4%
Service charges - electricity revenue	52 291	14 152	27.1%	13 101	25.1%	27 253	52.1%	12 122	51.4%	8.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	486	-	486	-	-	-	(100.0%)
Service charges - refuse revenue	5 790	1 492	25.8%	1 001	17.3%	2 492	43.0%	1 353	49.6%	(26.0%)
Service charges - other	872	163	18.7%	203	23.3%	366	42.0%	233	133.1%	(13.1%)
Rental of facilities and equipment	3 032	221	7.3%	1 334	44.0%	1 555	51.3%	1 271	96.7%	5.0%
Interest earned - external investments	2 700	715	26.5%	985	36.5%	1 700	63.0%	906	67.7%	8.7%
Interest earned - outstanding debtors	183	49	26.8%	31	17.0%	80	43.8%	47	34.5%	(33.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	804	191	23.7%	152	18.9%	343	42.7%	135	96.8%	12.7%
Licences and permits	2 045	482	23.6%	406	19.9%	888	43.4%	466	46.6%	(12.7%)
Agency services	1 110	266	24.0%	263	23.7%	529	47.7%	286	52.4%	(8.1%)
Transfers recognised - operational	67 053	27 034	40.3%	33 192	49.5%	60 226	89.8%	20 131	96.8%	64.9%
Other own revenue	171	19	11.3%	26	15.4%	46	26.7%	162	252.0%	(83.7%)
Gains on disposal of PPE	10	-	-	-	-	-	-	209	-	(100.0%)
Operating Expenditure	**175 909**	**29 862**	**17.0%**	**35 477**	**20.2%**	**65 339**	**37.1%**	**27 114**	**35.1%**	**30.8%**
Employee related costs	53 005	11 891	22.4%	15 709	29.6%	27 600	52.1%	10 301	40.5%	52.5%
Remuneration of councillors	6 729	1 556	23.1%	1 790	26.6%	3 346	49.7%	1 121	32.8%	59.7%
Debt impairment	3 180	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	1 334	22.8%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	37 000	8 584	23.2%	6 890	18.6%	15 474	41.8%	6 326	37.7%	8.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	28 913	1 172	4.1%	2 382	8.2%	3 554	12.3%	1 666	43.6%	42.9%
Transfers and grants	1 910	287	15.0%	328	17.2%	615	32.2%	358	28.1%	(8.2%)
Other expenditure	45 171	6 372	14.1%	8 378	18.5%	14 750	32.7%	6 008	34.4%	39.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18 056)**	**20 805**		**21 310**		**42 115**		**15 127**		
Transfers recognised - capital	18 851	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**795**	**20 805**		**21 310**		**42 115**		**15 127**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**795**	**20 805**		**21 310**		**42 115**		**15 127**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**795**	**20 805**		**21 310**		**42 115**		**15 127**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**795**	**20 805**		**21 310**		**42 115**		**15 127**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**31 585**	**8 264**	**26.2%**	**7 395**	**23.4%**	**15 660**	**49.6%**	**3 160**	**7.1%**	**134.0%**
National Government	29 674	8 243	27.8%	7 370	24.8%	15 612	52.6%	2 056	4.3%	258.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 216	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 890**	**8 243**	**26.7%**	**7 370**	**23.9%**	**15 612**	**50.5%**	**2 056**	**4.3%**	**258.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	22	-	25	-	47	-	-	-	(100.0%)
Public contributions and donations	695	-	-	-	-	-	-	1 104	-	(100.0%)
Capital Expenditure Standard Classification	**31 585**	**8 264**	**26.2%**	**7 395**	**23.4%**	**15 660**	**49.6%**	**3 160**	**7.1%**	**134.0%**
Governance and Administration	**1 993**	**22**	**1.1%**	**29**	**1.5%**	**51**	**2.6%**	**365**	**.8%**	**(91.9%)**
Executive & Council	695	22	3.1%	29	4.2%	51	7.4%	-	-	(100.0%)
Budget & Treasury Office	82	-	-	-	-	-	-	-	-	-
Corporate Services	1 216	-	-	-	-	-	-	365	-	(100.0%)
Community and Public Safety	**6 614**	**-**	**-**	**-**	**-**	**-**	**-**	**687**	**-**	**(100.0%)**
Community & Social Services	788	-	-	-	-	-	-	660	-	(100.0%)
Sport And Recreation	3 100	-	-	-	-	-	-	1	-	(100.0%)
Public Safety	2 726	-	-	-	-	-	-	25	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 028**	**8 237**	**45.7%**	**7 264**	**40.3%**	**15 501**	**86.0%**	**2 056**	**-**	**253.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	18 028	8 237	45.7%	7 264	40.3%	15 501	86.0%	2 056	-	253.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 950**	**6**	**.1%**	**101**	**2.0%**	**107**	**2.2%**	**52**	**-**	**93.1%**
Electricity	4 950	6	.1%	101	2.0%	107	2.2%	52	-	93.1%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**167 885**	**76 918**	**45.8%**	**47 465**	**28.3%**	**124 383**	**74.1%**	**92 081**	**103.7%**	**(48.5%)**
Ratepayers and other	**79 097**	**28 493**	**36.0%**	**18 166**	**23.0%**	**46 659**	**59.0%**	**57 087**	**130.4%**	**(68.2%)**
Government - operating	67 053	33 921	50.6%	28 300	42.2%	62 220	92.8%	27 266	133.9%	3.8%
Government - capital	18 851	13 740	72.9%	-	-	13 740	72.9%	6 766	34.9%	(100.0%)
Interest	2 883	765	26.5%	1 000	34.7%	1 764	61.2%	962	57.9%	3.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(149 820)**	**(25 015)**	**16.7%**	**(34 626)**	**23.1%**	**(59 640)**	**39.8%**	**(84 831)**	**121.9%**	**(59.2%)**
Suppliers and employees	(147 910)	(24 728)	16.7%	(34 298)	23.2%	(59 026)	39.9%	(84 473)	123.6%	(59.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 910)	(287)	15.0%	(328)	17.2%	(615)	32.2%	(358)	28.1%	(8.2%)
Net Cash from/(used) Operating Activities	**18 065**	**51 903**	**287.3%**	**12 840**	**71.1%**	**64 743**	**358.4%**	**7 250**	**49.7%**	**77.1%**
Cash Flow from Investing Activities										
Receipts	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	10	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(24 851)**	**(8 264)**	**33.3%**	**(12 324)**	**49.6%**	**(20 588)**	**82.8%**	**-**	**-**	**(100.0%)**
Capital assets	(24 851)	(8 264)	33.3%	(12 324)	49.6%	(20 588)	82.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(24 841)**	**(8 264)**	**33.3%**	**(12 324)**	**49.6%**	**(20 588)**	**82.9%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**300**	**45**	**14.8%**	**91**	**30.3%**	**135**	**45.1%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	45	14.8%	91	30.3%	135	45.1%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**300**	**45**	**14.8%**	**91**	**30.3%**	**135**	**45.1%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(6 476)**	**43 684**	**(674.5%)**	**607**	**(9.4%)**	**44 291**	**(683.9%)**	**7 250**	**(76.9%)**	**(91.6%)**
Cash/cash equivalents at the year begin:	46 597	48 518	104.1%	92 202	197.9%	48 518	104.1%	78 794	157.6%	17.0%
Cash/cash equivalents at the year end:	**40 121**	**92 202**	**229.8%**	**92 809**	**231.3%**	**92 809**	**231.3%**	**86 044**	**685.0%**	**7.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 192	30.7%	525	13.5%	132	3.4%	2 032	52.4%	3 881	20.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	762	9.5%	600	7.5%	475	5.9%	6 189	77.1%	8 025	42.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	145	7.4%	91	4.6%	74	3.8%	1 652	84.2%	1 963	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	194	100.0%	-	-	-	-	-	-	194	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	211	4.2%	169	3.4%	4 632	92.4%	5 012	26.3%	-	-	-	-
Total By Income Source	**2 294**	**12.0%**	**1 427**	**7.5%**	**849**	**4.5%**	**14 505**	**76.0%**	**19 074**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	321	19.0%	340	20.2%	109	6.4%	916	54.4%	1 686	8.8%	-	-	-	-
Commercial	408	16.5%	133	5.4%	80	3.2%	1 861	75.0%	2 483	13.0%	-	-	-	-
Households	880	8.7%	661	6.6%	449	4.5%	8 095	80.3%	10 085	52.9%	-	-	-	-
Other	684	14.2%	292	6.1%	212	4.4%	3 632	75.3%	4 821	25.3%	-	-	-	-
Total By Customer Group	**2 294**	**12.0%**	**1 427**	**7.5%**	**849**	**4.5%**	**14 505**	**76.0%**	**19 074**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr B A Xulu	033 413 9108
Financial Manager	Mr M Swanlow	033 413 9155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**251 361**	**100 747**	**40.1%**	**85 942**	**34.2%**	**186 689**	**74.3%**	**58 741**	**74.4%**	**46.3%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	37 044	6 700	18.1%	9 033	24.4%	15 733	42.5%	6 147	27.8%	47.0%
Service charges - sanitation revenue	10 251	1 873	18.3%	2 392	23.3%	4 265	41.6%	2 052	-	16.6%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	454	51	11.2%	40	8.8%	91	20.0%	73	45.7%	(45.3%)
Interest earned - external investments	1 583	1 203	76.0%	1 951	123.2%	3 153	199.2%	375	18.9%	420.1%
Interest earned - outstanding debtors	5 500	3 358	61.1%	3 328	60.5%	6 686	121.6%	3 175	-	4.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	196 392	87 406	44.5%	69 090	35.2%	156 495	79.7%	46 870	80.5%	47.4%
Other own revenue	137	156	114.2%	109	79.4%	265	193.5%	50	87.0%	118.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**244 951**	**45 068**	**18.4%**	**70 976**	**29.0%**	**116 044**	**47.4%**	**66 015**	**49.8%**	**7.5%**
Employee related costs	103 612	18 523	17.9%	22 746	22.0%	41 268	39.8%	12 285	25.0%	85.2%
Remuneration of councillors	3 306	871	26.3%	875	26.5%	1 746	52.8%	761	47.9%	15.0%
Debt impairment	15 957	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 481	-	-	-	-	-	-	-	-	-
Finance charges	8 392	1	-	249	3.0%	250	3.0%	-	-	(100.0%)
Bulk purchases	14 148	-	-	4 720	33.4%	4 720	33.4%	29 603	116.9%	(84.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	12 470	7 504	60.2%	9 346	75.0%	16 851	135.1%	3 890	43.6%	140.3%
Transfers and grants	-	-	-	-	-	-	-	1 366	-	(100.0%)
Other expenditure	74 585	18 169	24.4%	33 040	44.3%	51 209	68.7%	18 111	64.1%	82.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 410**	**55 679**		**14 966**		**70 645**		**(7 274)**		
Transfers recognised - capital	244 087	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**250 497**	**55 679**		**14 966**		**70 645**		**(7 274)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**250 497**	**55 679**		**14 966**		**70 645**		**(7 274)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**250 497**	**55 679**		**14 966**		**70 645**		**(7 274)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**250 497**	**55 679**		**14 966**		**70 645**		**(7 274)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**250 424**	**23 694**	**9.5%**	**72 607**	**29.0%**	**96 301**	**38.5%**	**85 557**	**69.8%**	**(15.1%)**
National Government	247 721	23 694	9.6%	72 607	29.3%	96 301	38.9%	85 557	74.1%	(15.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**247 721**	**23 694**	**9.6%**	**72 607**	**29.3%**	**96 301**	**38.9%**	**85 557**	**74.1%**	**(15.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 100	-	-	-	-	-	-	-	-	-
Public contributions and donations	603	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**250 424**	**23 694**	**9.5%**	**72 607**	**29.0%**	**96 301**	**38.5%**	**85 557**	**69.8%**	**(15.1%)**
Governance and Administration	**670**	**-**	**-**	**37**	**5.5%**	**37**	**5.5%**	**1 282**	**77.2%**	**(97.1%)**
Executive & Council	-	-	-	37	-	37	-	1 282	584.1%	(97.1%)
Budget & Treasury Office	603	-	-	-	-	-	-	-	-	-
Corporate Services	67	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**249 754**	**23 694**	**9.5%**	**72 570**	**29.1%**	**96 264**	**38.5%**	**84 275**	**69.6%**	**(13.9%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	249 754	23 694	9.5%	72 570	29.1%	96 264	38.5%	84 275	69.6%	(13.9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**471 031**	**180 811**	**38.4%**	**179 450**	**38.1%**	**360 261**	**76.5%**	**42 882**	**49.3%**	**318.5%**
Ratepayers and other	**28 969**	**6 375**	**22.0%**	**11 332**	**39.1%**	**17 708**	**61.1%**	**1 890**	**24.4%**	**499.5%**
Government - operating	196 392	87 406	44.5%	69 614	35.4%	157 019	80.0%	1	52.4%	11 449 537.2%
Government - capital	244 087	82 469	33.8%	93 225	38.2%	175 694	72.0%	40 914	50.1%	127.9%
Interest	1 583	4 561	288.1%	5 279	333.5%	9 840	621.6%	77	12.1%	6 759.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(216 667)**	**(36 287)**	**16.7%**	**(83 209)**	**38.4%**	**(119 496)**	**55.2%**	**(42 780)**	**40.2%**	**94.5%**
Suppliers and employees	(208 279)	(36 286)	17.4%	(82 960)	39.8%	(119 246)	57.3%	(42 780)	42.6%	93.9%
Finance charges	(8 388)	(1)	-	(249)	3.0%	(250)	3.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**254 364**	**144 524**	**56.8%**	**96 241**	**37.8%**	**240 765**	**94.7%**	**102**	**56.7%**	**94 488.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**(76 712)**	**-**	**(183 191)**	**-**	**(259 903)**	**-**	**30 855**	**-**	**(693.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(76 712)	-	(183 191)	-	(259 903)	-	30 855	-	(693.7%)
Payments	**(250 357)**	**(23 693)**	**9.5%**	**(73 235)**	**29.3%**	**(96 928)**	**38.7%**	**(40 914)**	**52.4%**	**79.0%**
Capital assets	(250 357)	(23 693)	9.5%	(73 235)	29.3%	(96 928)	38.7%	(40 914)	52.4%	79.0%
Net Cash from/(used) Investing Activities	**(250 357)**	**(100 405)**	**40.1%**	**(256 426)**	**102.4%**	**(356 832)**	**142.5%**	**(10 059)**	**8.7%**	**2 449.2%**
Cash Flow from Financing Activities										
Receipts	**-**	**101 167**	**-**	**-**	**-**	**101 167**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	101 167	-	-	-	101 167	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**101 167**	**-**	**-**	**-**	**101 167**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 007**	**145 286**	**3 625.8%**	**(160 186)**	**(3 997.6%)**	**(14 900)**	**(371.8%)**	**(9 957)**	**46.8%**	**1 508.7%**
Cash/cash equivalents at the year begin:	47 642	25 438	53.4%	170 724	358.3%	25 438	53.4%	137 621	135.5%	24.1%
Cash/cash equivalents at the year end:	**51 649**	**170 724**	**330.5%**	**10 538**	**20.4%**	**10 538**	**20.4%**	**127 664**	**49.7%**	**(91.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 033	2.5%	1 814	1.5%	2 369	2.0%	113 913	94.0%	121 129	65.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 230	3.3%	1 655	4.4%	784	2.1%	33 662	90.2%	37 331	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 223	4.4%	983	3.5%	1 155	4.2%	24 434	87.9%	27 796	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**5 486**	**2.9%**	**4 453**	**2.4%**	**4 308**	**2.3%**	**172 009**	**92.4%**	**186 256**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	356	9.1%	417	10.7%	230	5.9%	2 886	74.2%	3 889	2.1%	-	-	-	-
Commercial	1 101	5.1%	966	4.5%	761	3.5%	18 817	86.9%	21 645	11.6%	-	-	-	-
Households	4 030	2.5%	3 069	1.9%	3 316	2.1%	150 306	93.5%	160 721	86.3%	-	-	-	-
Other	0	(50.0%)	(0)	50.0%	(0)	50.0%	(0)	50.0%	(0)	-	-	-	-	-
Total By Customer Group	**5 486**	**2.9%**	**4 453**	**2.4%**	**4 308**	**2.3%**	**172 009**	**92.4%**	**186 256**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 611	2.1%	70	.1%	15	-	75 482	97.8%	77 178	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 611**	**2.1%**	**70**	**.1%**	**15**	**-**	**75 482**	**97.8%**	**77 178**	**100.0%**

Contact Details

Municipal Manager	WTM Mgomezulu	034 219 1512
Financial Manager	B B Mdletshe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 414 350**	**368 328**	**26.0%**	**361 883**	**25.6%**	**730 211**	**51.6%**	**360 461**	**55.9%**	**.4%**
Property rates	186 121	44 893	24.1%	46 854	25.2%	91 747	49.3%	38 752	49.6%	20.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	567 581	131 030	23.1%	124 897	22.0%	255 927	45.1%	114 574	47.9%	9.0%
Service charges - water revenue	153 604	34 914	22.7%	36 094	23.5%	71 008	46.2%	35 075	51.2%	2.9%
Service charges - sanitation revenue	84 382	20 898	24.8%	20 967	24.8%	41 866	49.6%	19 711	50.4%	6.4%
Service charges - refuse revenue	68 645	17 205	25.1%	17 297	25.2%	34 502	50.3%	16 153	-	7.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 890	883	15.0%	1 360	23.1%	2 243	38.1%	1 809	-	(24.8%)
Interest earned - external investments	17 436	2 139	12.3%	2 588	14.8%	4 727	27.1%	3 667	22.7%	(29.4%)
Interest earned - outstanding debtors	30 000	1 863	6.2%	1 940	6.5%	3 803	12.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 570	415	16.1%	794	30.9%	1 208	47.0%	768	-	3.4%
Licences and permits	3	2	64.2%	1	46.7%	3	111.0%	3	-	(45.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	290 201	110 262	38.0%	105 111	36.2%	215 373	74.2%	110 898	65.6%	(5.2%)
Other own revenue	7 918	3 824	48.3%	3 980	50.3%	7 804	98.6%	19 052	269.2%	(79.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 503 460**	**329 408**	**21.9%**	**410 069**	**27.3%**	**739 477**	**49.2%**	**326 893**	**46.5%**	**25.4%**
Employee related costs	294 261	80 688	27.4%	80 886	27.5%	161 574	54.9%	59 067	45.1%	36.9%
Remuneration of councillors	19 030	6 758	35.5%	4 000	21.0%	10 758	56.5%	3 504	39.1%	14.1%
Debt impairment	90 149	22 590	25.1%	22 484	24.9%	45 074	50.0%	20 958	50.0%	7.3%
Depreciation and asset impairment	229 489	57 529	25.1%	71 519	31.2%	129 048	56.2%	57 382	50.0%	24.6%
Finance charges	16 366	1 623	9.9%	2 059	12.6%	3 683	22.5%	1 822	25.0%	13.0%
Bulk purchases	400 000	88 733	22.2%	116 177	29.0%	204 910	51.2%	82 247	44.3%	41.3%
Other Materials	2 411	696	28.9%	741	30.7%	1 437	59.6%	544	-	36.1%
Contracted services	129 328	32 275	25.0%	63 029	48.7%	95 304	73.7%	55 518	62.8%	13.5%
Transfers and grants	-	-	-	-	-	-	-	2	-	(100.0%)
Other expenditure	322 427	38 515	11.9%	49 173	15.3%	87 688	27.2%	45 849	38.5%	7.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(89 110)**	**38 920**		**(48 186)**		**(9 266)**		**33 569**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**409 229**	**50 222**	**12.3%**	**95 835**	**23.4%**	**146 057**	**35.7%**	**49 626**	**24.0%**	**93.1%**
National Government	4 000	19 992	499.8%	28 477	711.9%	48 469	1 211.7%	23 204	42.8%	22.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**4 000**	**19 992**	**499.8%**	**28 477**	**711.9%**	**48 469**	**1 211.7%**	**23 204**	**42.8%**	**22.7%**
Borrowing	294 429	12 320	4.2%	30 447	10.3%	42 767	14.5%	6 422	13.3%	374.1%
Internally generated funds	110 800	17 910	16.2%	36 911	33.3%	54 821	49.5%	20 000	21.0%	84.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**409 229**	**50 222**	**12.3%**	**95 835**	**23.4%**	**146 057**	**35.7%**	**49 626**	**24.0%**	**93.1%**
Governance and Administration	**117 780**	**10 221**	**8.7%**	**28 112**	**23.9%**	**38 333**	**32.5%**	**3 509**	**12.6%**	**701.2%**
Executive & Council	112 100	9 944	8.9%	26 342	23.5%	36 285	32.4%	1 812	10.1%	1 353.5%
Budget & Treasury Office	3 730	274	7.3%	622	16.7%	896	24.0%	624	19.8%	(.2%)
Corporate Services	1 950	3	2%	1 148	58.9%	1 151	59.0%	1 073	66.4%	7.0%
Community and Public Safety	**48 530**	**8 027**	**16.5%**	**9 883**	**20.4%**	**17 909**	**36.9%**	**2 841**	**11.1%**	**247.8%**
Community & Social Services	10 030	233	2.3%	2 211	22.0%	2 444	24.4%	548	15.3%	303.8%
Sport And Recreation	25 500	4 435	17.4%	5 881	23.1%	10 316	40.5%	522	4.0%	1 026.8%
Public Safety	1 200	-	-	-	-	-	-	301	11.0%	(100.0%)
Housing	11 450	2 587	22.6%	1 302	11.4%	3 889	34.0%	1 471	22.9%	(11.5%)
Health	350	772	220.7%	488	139.4%	1 260	360.1%	-	-	(100.0%)
Economic and Environmental Services	**100 952**	**19 614**	**19.4%**	**43 133**	**42.7%**	**62 747**	**62.2%**	**27 303**	**47.1%**	**58.0%**
Planning and Development	9 237	1 811	19.6%	4 702	50.9%	6 514	70.5%	2 049	48.6%	129.5%
Road Transport	91 265	17 803	19.5%	38 431	42.1%	56 234	61.6%	25 254	46.9%	52.2%
Environmental Protection	450	-	-	-	-	-	-	-	-	-
Trading Services	**141 967**	**12 360**	**8.7%**	**14 708**	**10.4%**	**27 068**	**19.1%**	**15 973**	**19.1%**	**(7.9%)**
Electricity	41 820	4 531	10.8%	3 291	7.9%	7 822	18.7%	6 938	21.5%	(52.6%)
Water	36 400	7 085	19.5%	9 237	25.4%	16 322	44.8%	8 668	18.2%	6.6%
Waste Water Management	44 882	-	-	226	.5%	226	.5%	-	-	(100.0%)
Waste Management	18 865	744	3.9%	1 954	10.4%	2 697	14.3%	368	10.0%	431.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 328 424**	**330 859**	**24.9%**	**347 287**	**26.1%**	**678 146**	**51.0%**	**310 042**	**75.0%**	**12.0%**
Ratepayers and other	**874 072**	**202 234**	**23.1%**	**237 295**	**27.1%**	**439 529**	**50.3%**	**220 123**	**80.7%**	**7.8%**
Government - operating	288 432	100 864	35.0%	70 099	24.3%	170 963	59.3%	82 858	71.2%	(15.4%)
Government - capital	118 484	25 050	21.1%	36 724	31.0%	61 774	52.1%	5 000	52.6%	634.5%
Interest	47 436	2 712	5.7%	3 169	6.7%	5 880	12.4%	2 061	23.6%	53.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 115 321)**	**(330 186)**	**29.6%**	**(260 889)**	**23.4%**	**(591 075)**	**53.0%**	**(309 535)**	**37.1%**	**(15.7%)**
Suppliers and employees	(1 098 955)	(328 444)	29.9%	(258 914)	23.6%	(587 358)	53.4%	(307 712)	36.9%	(15.9%)
Finance charges	(16 366)	(1 742)	10.6%	(1 974)	12.1%	(3 716)	22.7%	(1 822)	25.0%	8.4%
Transfers and grants	-	-	-	-	-	-	-	(2)	-	(100.0%)
Net Cash from/(used) Operating Activities	**213 103**	**673**	**.3%**	**86 398**	**40.5%**	**87 072**	**40.9%**	**507**	**(95.8%)**	**16 946.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(409 699)**	**(49 645)**	**12.1%**	**(95 835)**	**23.4%**	**(145 479)**	**35.5%**	**(49 626)**	**24.0%**	**93.1%**
Capital assets	(409 699)	(49 645)	12.1%	(95 835)	23.4%	(145 479)	35.5%	(49 626)	24.0%	93.1%
Net Cash from/(used) Investing Activities	**(409 699)**	**(49 645)**	**12.1%**	**(95 835)**	**23.4%**	**(145 479)**	**35.5%**	**(49 626)**	**24.0%**	**93.1%**
Cash Flow from Financing Activities										
Receipts	**165 417**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	165 417	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(27 219)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(27 219)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**138 198**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(58 398)**	**(48 971)**	**83.9%**	**(9 436)**	**16.2%**	**(58 408)**	**100.0%**	**(49 120)**	**(44.8%)**	**(80.8%)**
Cash/cash equivalents at the year begin:	347 515	351 864	101.3%	302 892	87.2%	351 864	101.3%	730 749	81.0%	(58.6%)
Cash/cash equivalents at the year end:	**289 117**	**302 892**	**104.8%**	**293 456**	**101.5%**	**293 456**	**101.5%**	**681 629**	**(3 057.6%)**	**(56.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 093	7.5%	6 083	4.1%	6 950	4.7%	123 829	83.7%	147 955	17.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	25 467	57.3%	4 171	9.4%	1 878	4.2%	12 953	29.1%	44 468	5.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 364	14.4%	5 367	5.4%	4 229	4.2%	75 967	76.0%	99 927	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	5 581	4.5%	3 954	3.2%	3 812	3.1%	111 341	89.3%	124 688	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 017	7.0%	2 101	3.7%	1 913	3.3%	49 231	86.0%	57 262	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	1.6%	47	1.4%	43	1.3%	3 300	95.8%	3 444	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	570	1.0%	602	1.1%	606	1.1%	53 702	96.8%	55 481	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16 889)	(5.5%)	2 861	.9%	2 361	.8%	316 893	103.8%	305 227	36.4%	-	-	-	-
Total By Income Source	**44 257**	**5.3%**	**25 187**	**3.0%**	**21 792**	**2.6%**	**747 216**	**89.1%**	**838 452**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 257	5.3%	25 187	3.0%	21 792	2.6%	747 216	89.1%	838 452	100.0%	-	-	-	-
Total By Customer Group	**44 257**	**5.3%**	**25 187**	**3.0%**	**21 792**	**2.6%**	**747 216**	**89.1%**	**838 452**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	31 553	100.0%	-	-	-	-	-	-	31 553	22.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	107 698	100.0%	-	-	-	-	-	-	107 698	76.9%
Auditor-General	827	100.0%	-	-	-	-	-	-	827	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**140 079**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**140 079**	**100.0%**

Contact Details

Municipal Manager	Mr K Masange	034 328 7766
Financial Manager	MJ Mayisela	034 328 7600

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**50 017**	**18 503**	**37.0%**	**19 615**	**39.2%**	**38 119**	**76.2%**	**10 749**	**54.6%**	**82.5%**
Property rates	10 854	8 996	82.9%	1 192	11.0%	10 188	93.9%	2 575	58.0%	(53.7%)
Property rates - penalties and collection charges	1 953	505	25.9%	335	17.2%	840	43.0%	541	94.5%	(38.1%)
Service charges - electricity revenue	11 722	2 962	25.3%	2 945	25.1%	5 906	50.4%	2 670	-	10.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 327	322	24.3%	321	24.2%	643	48.5%	316	-	1.6%
Service charges - other	-	-	-	-	-	-	-	-	1.0%	-
Rental of facilities and equipment	1 017	156	15.3%	199	19.5%	354	34.8%	258	34.7%	(22.9%)
Interest earned - external investments	917	266	29.0%	317	34.6%	583	63.6%	222	43.7%	42.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	66	20	30.2%	21	31.3%	40	61.5%	19	22.5%	10.4%
Licences and permits	1 020	284	27.8%	260	25.5%	544	53.3%	230	57.6%	12.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	19 881	4 710	23.7%	13 893	69.9%	18 603	93.6%	3 425	49.2%	305.6%
Other own revenue	1 260	283	22.4%	135	10.7%	417	33.1%	494	72.7%	(72.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**56 609**	**9 665**	**17.1%**	**9 893**	**17.5%**	**19 558**	**34.5%**	**8 656**	**42.2%**	**14.3%**
Employee related costs	19 709	3 843	19.5%	3 881	19.7%	7 724	39.2%	4 624	49.2%	(16.1%)
Remuneration of councillors	1 794	416	23.2%	416	23.2%	832	46.4%	347	42.0%	19.9%
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 578	-	-	-	-	-	-	-	-	-
Finance charges	150	12	8.1%	-	-	12	8.1%	-	-	-
Bulk purchases	10 211	2 970	29.1%	1 297	12.7%	4 267	41.8%	1 623	48.6%	(20.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	100	61	60.6%	38	38.0%	99	98.6%	-	-	(100.0%)
Transfers and grants	-	763	-	888	-	1 651	-	7	-	12 072.1%
Other expenditure	17 067	1 600	9.4%	3 372	19.8%	4 972	29.1%	2 054	36.2%	64.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 592)**	**8 839**		**9 722**		**18 561**		**2 094**		
Transfers recognised - capital	9 932	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 340**	**8 839**		**9 722**		**18 561**		**2 094**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 340**	**8 839**		**9 722**		**18 561**		**2 094**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 340**	**8 839**		**9 722**		**18 561**		**2 094**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 340**	**8 839**		**9 722**		**18 561**		**2 094**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**10 332**	**2 487**	**24.1%**	**2 566**	**24.8%**	**5 053**	**48.9%**	**28**	**.7%**	**9 019.6%**
National Government	9 582	2 487	26.0%	2 566	26.8%	5 053	52.7%	-	.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 582**	**2 487**	**26.0%**	**2 566**	**26.8%**	**5 053**	**52.7%**	**-**	**.4%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	750	-	-	-	-	-	-	28	1.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 332**	**2 487**	**24.1%**	**2 566**	**24.8%**	**5 053**	**48.9%**	**28**	**.7%**	**9 019.6%**
Governance and Administration	**9 982**	**2 487**	**24.9%**	**2 566**	**25.7%**	**5 053**	**50.6%**	**28**	**.7%**	**9 019.6%**
Executive & Council	9 732	2 487	25.6%	2 566	26.4%	5 053	51.9%	11	.5%	23 249.1%
Budget & Treasury Office	-	-	-	-	-	-	-	17	-	(100.0%)
Corporate Services	250	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	300	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**53 512**	**22 679**	**42.4%**	**17 553**	**32.8%**	**40 232**	**75.2%**	**11 686**	**65.4%**	**50.2%**
Ratepayers and other	**22 782**	**6 880**	**30.2%**	**10 461**	**45.9%**	**17 342**	**76.1%**	**5 831**	**64.4%**	**79.4%**
Government - operating	19 881	14 443	72.6%	6 775	34.1%	21 217	106.7%	3 425	62.2%	97.8%
Government - capital	9 932	1 090	11.0%	-	-	1 090	11.0%	2 180	74.3%	(100.0%)
Interest	917	266	29.0%	317	34.6%	583	63.6%	250	46.9%	26.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(41 759)**	**(25 635)**	**61.4%**	**(13 788)**	**33.0%**	**(39 423)**	**94.4%**	**(18 350)**	**104.8%**	**(24.9%)**
Suppliers and employees	(36 886)	(14 284)	38.7%	(13 788)	37.4%	(28 072)	76.1%	(18 343)	123.1%	(24.8%)
Finance charges	(150)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 723)	(11 351)	240.3%	-	-	(11 351)	240.3%	(7)	1.4%	(100.0%)
Net Cash from/(used) Operating Activities	**11 753**	**(2 955)**	**(25.1%)**	**3 765**	**32.0%**	**809**	**6.9%**	**(6 665)**	**2.4%**	**(156.5%)**
Cash Flow from Investing Activities										
Receipts	**140**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	140	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(9 815)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(9 815)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 675)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	-	-	-	-	-	-	-	-	-
Payments	**(40)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(40)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(33)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 045**	**(2 955)**	**(144.5%)**	**3 765**	**184.1%**	**809**	**39.6%**	**(6 665)**	**4.9%**	**(156.5%)**
Cash/cash equivalents at the year begin:	18 770	4 505	24.0%	1 550	8.3%	4 505	24.0%	15 466	77.4%	(90.0%)
Cash/cash equivalents at the year end:	**20 815**	**1 550**	**7.4%**	**5 315**	**25.5%**	**5 315**	**25.5%**	**8 802**	**44.5%**	**(39.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	843	16.0%	508	9.6%	369	7.0%	3 548	67.3%	5 268	26.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	363	3.9%	221	2.4%	158	1.7%	8 653	92.1%	9 395	46.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	114	5.6%	71	3.5%	56	2.7%	1 816	88.3%	2 057	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	15.6%	14	5.2%	11	4.3%	198	74.8%	264	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	118	16.5%	113	15.9%	110	15.4%	372	52.2%	713	3.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	1	-	3	.1%	2 338	99.8%	2 343	11.7%	-	-	-	-
Total By Income Source	**1 480**	**7.4%**	**929**	**4.6%**	**707**	**3.5%**	**16 925**	**84.5%**	**20 041**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	405	6.0%	211	3.1%	187	2.8%	5 969	88.1%	6 772	33.8%	-	-	-	-
Commercial	378	15.5%	215	8.9%	117	4.8%	1 723	70.8%	2 433	12.1%	-	-	-	-
Households	463	6.5%	288	4.0%	207	2.9%	6 200	86.6%	7 158	35.7%	-	-	-	-
Other	234	6.4%	215	5.8%	196	5.3%	3 033	82.5%	3 678	18.4%	-	-	-	-
Total By Customer Group	**1 480**	**7.4%**	**929**	**4.6%**	**707**	**3.5%**	**16 925**	**84.5%**	**20 041**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	33	100.0%	-	-	-	-	-	-	33	2.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	27	100.0%	27	1.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	885	85.8%	46	4.5%	(16)	(1.5%)	117	11.3%	1 032	62.2%
Auditor-General	434	77.5%	-	-	126	22.5%	-	-	560	33.8%
Other	3	47.7%	-	-	1	17.4%	2	34.9%	7	.4%
Total	**1 355**	**81.7%**	**46**	**2.8%**	**112**	**6.7%**	**146**	**8.8%**	**1 659**	**100.0%**

Contact Details

Municipal Manager	Mr G Ntshangase	034 331 3041
Financial Manager	Ms Gugu Mthlongo-Ntshangase	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**73 731**	**32 270**	**43.8%**	**11 791**	**16.0%**	**44 060**	**59.8%**	**15 958**	**68.9%**	**(26.1%)**
Property rates	9 363	1 611	17.2%	3 042	32.5%	4 653	49.7%	1 027	54.7%	196.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	188.1%	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	217	-	210	-	427	-	-	-	(100.0%)
Service charges - other	906	6	.7%	3	.3%	9	1.0%	21	-	(85.3%)
Rental of facilities and equipment	-	31	-	33	-	64	-	9	49.1%	265.7%
Interest earned - external investments	1 316	405	30.8%	361	27.5%	767	58.3%	159	30.9%	127.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	23	-	18	-	41	-	33	45.4%	(45.3%)
Licences and permits	-	355	-	274	-	630	-	184	41.3%	49.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 046	25 124	44.0%	-	-	25 124	44.0%	13 252	68.0%	(100.0%)
Other own revenue	5 100	4 497	88.2%	7 849	153.9%	12 346	242.1%	1 274	187.4%	516.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**51 641**	**14 634**	**28.3%**	**14 014**	**27.1%**	**28 648**	**55.5%**	**18 230**	**52.3%**	**(23.1%)**
Employee related costs	21 584	5 182	24.0%	3 932	18.2%	9 114	42.2%	4 504	37.4%	(12.7%)
Remuneration of councillors	5 412	1 362	25.2%	1 365	25.2%	2 727	50.4%	1 751	61.3%	(22.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 874	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	623	-	133	-	756	-	2 443	3 234.0%	(94.6%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	3 775	-	(100.0%)
Other expenditure	22 771	7 467	32.8%	8 584	37.7%	16 051	70.5%	5 758	48.2%	49.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**22 090**	**17 636**		**(2 223)**		**15 413**		**(2 273)**		
Transfers recognised - capital	54 528	29 458	54.0%	-	-	29 458	54.0%	18 227	126.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**76 618**	**47 094**		**(2 223)**		**44 871**		**15 954**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**76 618**	**47 094**		**(2 223)**		**44 871**		**15 954**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**76 618**	**47 094**		**(2 223)**		**44 871**		**15 954**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**76 618**	**47 094**		**(2 223)**		**44 871**		**15 954**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**70 390**	**4 611**	**6.6%**	**6 356**	**9.0%**	**10 967**	**15.6%**	**3 259**	**8.8%**	**95.0%**
National Government	63 728	4 361	6.8%	1 081	1.7%	5 441	8.5%	2 985	10.1%	(63.8%)
Provincial Government	-	-	-	4 393	-	4 393	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 728**	**4 361**	**6.8%**	**5 474**	**8.6%**	**9 834**	**15.4%**	**2 985**	**9.9%**	**83.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 662	250	3.8%	882	13.2%	1 133	17.0%	274	14.4%	221.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**70 390**	**4 611**	**6.6%**	**6 356**	**9.0%**	**10 967**	**15.6%**	**3 259**	**10.4%**	**95.0%**
Governance and Administration	**66 331**	**4 441**	**6.7%**	**6 163**	**9.3%**	**10 604**	**16.0%**	**3 259**	**161.8%**	**89.1%**
Executive & Council	-	-	-	-	-	-	-	1	2.6%	(100.0%)
Budget & Treasury Office	48	-	-	8	16.8%	8	16.8%	-	-	(100.0%)
Corporate Services	66 283	4 441	6.7%	6 155	9.3%	10 596	16.0%	3 258	437.1%	88.9%
Community and Public Safety	**3 207**	**170**	**5.3%**	**180**	**5.6%**	**350**	**10.9%**	**-**	**17.3%**	**(100.0%)**
Community & Social Services	3 207	170	5.3%	180	5.6%	350	10.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	39.8%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**853**	**-**	**-**	**13**	**1.5%**	**13**	**1.5%**	**-**	**-**	**(100.0%)**
Planning and Development	853	-	-	13	1.5%	13	1.5%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**128 259**	**44 576**	**34.8%**	**28 277**	**22.0%**	**72 853**	**56.8%**	**34 008**	**87.0%**	**(16.9%)**
Ratepayers and other	**15 369**	**9 260**	**60.3%**	**27 915**	**181.6%**	**37 176**	**241.9%**	**2 370**	**99.8%**	**1 077.7%**
Government - operating	57 046	25 084	44.0%	-	-	25 084	44.0%	13 252	70.5%	(100.0%)
Government - capital	54 528	9 814	18.0%	-	-	9 814	18.0%	18 227	130.4%	(100.0%)
Interest	1 316	418	31.8%	361	27.5%	779	59.2%	159	23.0%	127.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(55 916)**	**(14 487)**	**25.9%**	**(13 248)**	**23.7%**	**(27 735)**	**49.6%**	**(14 833)**	**59.4%**	**(10.7%)**
Suppliers and employees	(55 916)	(14 487)	25.9%	(13 248)	23.7%	(27 735)	49.6%	(14 043)	58.0%	(5.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(790)	-	(100.0%)
Net Cash from/(used) Operating Activities	**72 343**	**30 089**	**41.6%**	**15 029**	**20.8%**	**45 118**	**62.4%**	**19 175**	**213.7%**	**(21.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(70 465)**	**(14 376)**	**20.4%**	**(19 670)**	**27.9%**	**(34 046)**	**48.3%**	**(3 259)**	**9.5%**	**503.5%**
Capital assets	(70 465)	(14 376)	20.4%	(19 670)	27.9%	(34 046)	48.3%	(3 259)	9.5%	503.5%
Net Cash from/(used) Investing Activities	**(70 465)**	**(14 376)**	**20.4%**	**(19 670)**	**27.9%**	**(34 046)**	**48.3%**	**(3 259)**	**9.5%**	**503.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 878**	**15 714**	**836.7%**	**(4 642)**	**(247.2%)**	**11 072**	**589.6%**	**15 916**	**(109.6%)**	**(129.2%)**
Cash/cash equivalents at the year begin:	2 880	-	-	15 714	545.6%	-	-	10 531	-	49.2%
Cash/cash equivalents at the year end:	**4 758**	**15 714**	**330.3%**	**11 072**	**232.7%**	**11 072**	**232.7%**	**26 447**	**(61.4%)**	**(58.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 409	13.2%	447	4.2%	429	4.0%	8 364	78.5%	10 650	94.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	136	5.5%	62	2.5%	61	2.5%	2 228	89.6%	2 488	22.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	6.2%	6	2.5%	5	2.1%	196	89.2%	219	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(98)	4.8%	(108)	5.2%	(2 083)	100.8%	223	(10.8%)	(2 066)	(18.3%)	-	-	-	-
Total By Income Source	**1 460**	**12.9%**	**407**	**3.6%**	**(1 588)**	**(14.1%)**	**11 011**	**97.5%**	**11 291**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	489	25.2%	94	4.8%	88	4.5%	1 268	65.4%	1 939	17.2%	-	-	-	-
Commercial	378	16.7%	128	5.7%	122	5.4%	1 631	72.2%	2 259	20.0%	-	-	-	-
Households	460	6.2%	203	2.7%	198	2.7%	6 588	88.4%	7 449	66.0%	-	-	-	-
Other	133	(37.4%)	(17)	4.7%	(1 995)	562.1%	1 524	(429.4%)	(355)	(3.1%)	-	-	-	-
Total By Customer Group	**1 460**	**12.9%**	**407**	**3.6%**	**(1 588)**	**(14.1%)**	**11 011**	**97.5%**	**11 291**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	244	100.0%	-	-	-	-	-	-	244	26.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	277	100.0%	-	-	-	-	-	-	277	29.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	10.3%	68	16.4%	150	36.5%	151	36.7%	412	44.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**564**	**60.4%**	**68**	**7.3%**	**150**	**16.1%**	**151**	**16.2%**	**933**	**100.0%**

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**126 526**	**47 948**	**37.9%**	**42 771**	**33.8%**	**90 719**	**71.7%**	**33 031**	**65.6%**	**29.5%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	14 892	1 143	7.7%	5 360	36.0%	6 503	43.7%	-	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	88	-	66	-	153	-	-	-	(100.0%)
Interest earned - external investments	750	167	22.3%	46	6.2%	214	28.5%	45	-	3.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	110 684	46 500	42.0%	37 242	33.6%	83 742	75.7%	31 633	38.3%	17.7%
Other own revenue	200	50	24.8%	53	26.4%	102	51.2%	1 353	109 924.1%	(96.1%)
Gains on disposal of PPE	-	-	-	4	-	4	-	-	-	(100.0%)
Operating Expenditure	**125 182**	**37 858**	**30.2%**	**76 333**	**61.0%**	**114 191**	**91.2%**	**27 201**	**36.4%**	**180.6%**
Employee related costs	64 222	14 618	22.8%	19 988	31.1%	34 607	53.9%	10 703	39.4%	86.8%
Remuneration of councillors	6 362	1 053	16.6%	1 039	16.3%	2 092	32.9%	1 030	33.6%	.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 727	-	-	-	-	-	-	-	-	-
Finance charges	1 400	-	-	-	-	-	-	-	-	-
Bulk purchases	2 493	1 167	46.8%	583	23.4%	1 750	70.2%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	395	-	(100.0%)
Contracted services	11 215	1 272	11.3%	2 738	24.4%	4 010	35.8%	-	-	(100.0%)
Transfers and grants	-	10 698	-	38 151	-	48 849	-	-	-	(100.0%)
Other expenditure	37 764	8 683	23.0%	13 833	36.6%	22 516	59.6%	15 073	45.0%	(8.2%)
Loss on disposal of PPE	-	367	-	-	-	367	-	-	-	-
Surplus/(Deficit)	**1 344**	**10 090**		**(33 562)**		**(23 472)**		**5 830**		
Transfers recognised - capital	-	18 261	-	16 920	-	35 181	-	18 063	(28.9%)	(6.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 344**	**28 351**		**(16 642)**		**11 709**		**23 892**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 344**	**28 351**		**(16 642)**		**11 709**		**23 892**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 344**	**28 351**		**(16 642)**		**11 709**		**23 892**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 344**	**28 351**		**(16 642)**		**11 709**		**23 892**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**60 499**	**8 998**	**14.9%**	**29 019**	**48.0%**	**38 017**	**62.8%**	**16 097**	**26.1%**	**80.3%**
National Government	58 946	9 200	15.6%	27 152	46.1%	36 351	61.7%	-	-	(100.0%)
Provincial Government	253	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 199**	**9 200**	**15.5%**	**27 152**	**45.9%**	**36 351**	**61.4%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	(201)	(15.5%)	1 867	143.6%	1 666	128.1%	16 097	553.3%	(88.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 499**	**8 998**	**14.9%**	**29 019**	**48.0%**	**38 017**	**62.8%**	**16 097**	**26.1%**	**80.3%**
Governance and Administration	**500**	**93**	**18.6%**	**86**	**17.2%**	**179**	**35.8%**	**3 331**	**166.7%**	**(97.4%)**
Executive & Council	-	50	-	21	-	71	-	213	-	(90.1%)
Budget & Treasury Office	-	16	-	-	-	16	-	-	-	-
Corporate Services	500	27	5.4%	65	13.0%	92	18.4%	3 118	155.9%	(97.9%)
Community and Public Safety	**-**	**22**	**-**	**394**	**-**	**416**	**-**	**1 294**	**83.5%**	**(69.5%)**
Community & Social Services	-	22	-	385	-	407	-	1 294	258.9%	(70.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	9	-	9	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**800**	**1 083**	**135.4%**	**22 327**	**2 790.9%**	**23 410**	**2 926.3%**	**-**	**14.0%**	**(100.0%)**
Planning and Development	800	14	1.8%	7	.9%	21	2.7%	-	-	(100.0%)
Road Transport	-	1 069	-	22 320	-	23 389	-	-	21.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**59 199**	**7 801**	**13.2%**	**6 211**	**10.5%**	**14 012**	**23.7%**	**11 472**	**21.1%**	**(45.9%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	59 199	7 801	13.2%	6 211	10.5%	14 012	23.7%	11 472	21.1%	(45.9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**187 025**	**66 780**	**35.7%**	**56 488**	**30.2%**	**123 268**	**65.9%**	**62 693**	**71.2%**	**(9.9%)**
Ratepayers and other	**15 092**	**1 578**	**10.5%**	**2 871**	**19.0%**	**4 449**	**29.5%**	**16 729**	**123.8%**	**(82.8%)**
Government - operating	110 684	46 823	42.3%	34 851	31.5%	81 674	73.8%	27 238	69.3%	28.0%
Government - capital	60 499	18 211	30.1%	18 720	30.9%	36 931	61.0%	18 682	60.3%	.2%
Interest	750	167	22.3%	46	6.2%	214	28.5%	45	-	3.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(125 182)**	**(39 945)**	**31.9%**	**(36 736)**	**29.3%**	**(76 680)**	**61.3%**	**(44 137)**	**58.7%**	**(16.8%)**
Suppliers and employees	(123 782)	(39 945)	32.3%	(36 736)	29.7%	(76 680)	61.9%	(44 137)	58.7%	(16.8%)
Finance charges	(1 400)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 843**	**26 835**	**43.4%**	**19 753**	**31.9%**	**46 588**	**75.3%**	**18 557**	**93.2%**	**6.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(60 499)**	**(10 007)**	**16.5%**	**(38 212)**	**63.2%**	**(48 219)**	**79.7%**	**(16 096)**	**33.7%**	**137.4%**
Capital assets	(60 499)	(10 007)	16.5%	(38 212)	63.2%	(48 219)	79.7%	(16 096)	33.7%	137.4%
Net Cash from/(used) Investing Activities	**(60 499)**	**(10 007)**	**16.5%**	**(38 212)**	**63.2%**	**(48 219)**	**79.7%**	**(16 096)**	**33.7%**	**137.4%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 344**	**16 828**	**1 252.2%**	**(18 459)**	**(1 373.6%)**	**(1 631)**	**(121.3%)**	**2 460**	**364.7%**	**(850.3%)**
Cash/cash equivalents at the year begin:	-	2 294	-	19 123	-	2 294	-	51 795	20.4%	(63.1%)
Cash/cash equivalents at the year end:	**1 344**	**19 123**	**1 423.0%**	**664**	**49.4%**	**664**	**49.4%**	**54 255**	**108.5%**	**(98.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 701	4.7%	1 777	4.9%	1 273	3.5%	31 165	86.8%	35 916	100.0%	-	-	-	-
Total By Income Source	**1 701**	**4.7%**	**1 777**	**4.9%**	**1 273**	**3.5%**	**31 165**	**86.8%**	**35 916**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 701	4.7%	1 777	4.9%	1 273	3.5%	31 165	86.8%	35 916	100.0%	-	-	-	-
Total By Customer Group	**1 701**	**4.7%**	**1 777**	**4.9%**	**1 273**	**3.5%**	**31 165**	**86.8%**	**35 916**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	68	6.0%	935	82.4%	130	11.5%	1	.1%	1 134	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**68**	**6.0%**	**935**	**82.4%**	**130**	**11.5%**	**1**	**.1%**	**1 134**	**100.0%**

Contact Details

Municipal Manager	Mr Linda Africa	034 329 7243
Financial Manager	Mr Linda Africa	034 329 7243

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**79 728**	**23 899**	**30.0%**	**42 899**	**53.8%**	**66 798**	**83.8%**	**16 019**	**64.0%**	**167.8%**
Property rates	7 344	494	6.7%	832	11.3%	1 327	18.1%	1 313	24.6%	(36.6%)
Property rates - penalties and collection charges	63	(3)	(4.0%)	275	438.6%	273	434.6%	111	27.2%	148.4%
Service charges - electricity revenue	-	10 761	-	28 802	-	39 564	-	5 635	81.7%	411.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	804	-	847	-	1 651	-	1 186	41.2%	(28.6%)
Service charges - other	21 517	1	-	3	-	4	-	6	-	(51.9%)
Rental of facilities and equipment	1 294	(8)	(.7%)	8	.6%	(1)	(.1%)	13	6.2%	(42.6%)
Interest earned - external investments	35	21	59.5%	(15)	(42.1%)	6	17.5%	7	16.1%	(303.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	479	18	3.8%	(27)	(5.7%)	(9)	(1.9%)	130	40.2%	(121.0%)
Licences and permits	1 054	36	3.5%	87	8.3%	124	11.8%	257	52.0%	(66.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 512	11 126	25.0%	12 260	27.5%	23 386	52.5%	5 539	70.8%	121.4%
Other own revenue	3 430	647	18.9%	(174)	(5.1%)	473	13.8%	1 823	56.9%	(109.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**79 028**	**16 175**	**20.5%**	**25 897**	**32.8%**	**42 072**	**53.2%**	**17 960**	**50.0%**	**44.2%**
Employee related costs	29 555	6 519	22.1%	7 656	25.9%	14 175	48.0%	6 976	49.0%	9.8%
Remuneration of councillors	3 833	967	25.2%	692	18.1%	1 659	43.3%	415	35.5%	66.7%
Debt impairment	1 265	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	13 510	3 328	24.6%	2 897	21.4%	6 224	46.1%	4 239	86.7%	(31.7%)
Other Materials	150	-	-	467	311.3%	467	311.3%	700	-	(33.3%)
Contracted services	2 502	574	23.0%	393	15.7%	967	38.7%	430	31.7%	(8.7%)
Transfers and grants	-	-	-	3 994	-	3 994	-	(607)	-	(757.9%)
Other expenditure	28 214	4 786	17.0%	9 799	34.7%	14 585	51.7%	5 807	44.0%	68.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**700**	**7 725**		**17 001**		**24 726**		**(1 940)**		
Transfers recognised - capital	20 351	1 150	5.6%	4 349	21.4%	5 498	27.0%	5 099	33.0%	(14.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 051**	**8 874**		**21 350**		**30 224**		**3 159**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21 051**	**8 874**		**21 350**		**30 224**		**3 159**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 051**	**8 874**		**21 350**		**30 224**		**3 159**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 051**	**8 874**		**21 350**		**30 224**		**3 159**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**21 051**	**1 045**	**5.0%**	**4 522**	**21.5%**	**5 567**	**26.4%**	**449**	**2.9%**	**906.8%**
National Government	21 051	1 045	5.0%	1 922	9.1%	2 967	14.1%	449	2.9%	327.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	2 600	-	2 600	-	-	-	(100.0%)
Transfers recognised - capital	**21 051**	**1 045**	**5.0%**	**4 522**	**21.5%**	**5 567**	**26.4%**	**449**	**2.9%**	**906.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**21 051**	**1 045**	**5.0%**	**4 522**	**21.5%**	**5 567**	**26.4%**	**449**	**20.3%**	**906.8%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 000**	**764**	**9.5%**	**334**	**4.2%**	**1 098**	**13.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	8 000	764	9.5%	334	4.2%	1 098	13.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 951**	**281**	**3.1%**	**1 588**	**17.7%**	**1 869**	**20.9%**	**449**	**43.0%**	**253.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 951	281	3.1%	1 588	17.7%	1 869	20.9%	449	59.2%	253.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 100**	**-**	**-**	**2 600**	**63.4%**	**2 600**	**63.4%**	**-**	**-**	**(100.0%)**
Electricity	2 400	-	-	2 600	108.3%	2 600	108.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 700	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**97 098**	**40 356**	**41.6%**	**21 960**	**22.6%**	**62 316**	**64.2%**	**20 519**	**57.7%**	**7.0%**
Ratepayers and other	**32 200**	**4 494**	**14.0%**	**7 487**	**23.3%**	**11 982**	**37.2%**	**8 995**	**47.3%**	**(16.8%)**
Government - operating	44 512	29 492	66.3%	13 451	30.2%	42 943	96.5%	346	47.1%	3 791.6%
Government - capital	20 351	6 343	31.2%	1 000	4.9%	7 343	36.1%	11 170	109.3%	(91.0%)
Interest	35	27	76.2%	21	61.4%	48	137.6%	8	18.9%	155.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(78 028)**	**(40 292)**	**51.6%**	**(31 729)**	**40.7%**	**(72 022)**	**92.3%**	**(25 140)**	**90.3%**	**26.2%**
Suppliers and employees	(77 488)	(40 284)	52.0%	(31 717)	40.9%	(72 002)	92.9%	(25 127)	90.3%	26.2%
Finance charges	(120)	(8)	6.8%	(12)	9.8%	(20)	16.5%	(14)	-	(13.3%)
Transfers and grants	(420)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**19 069**	**64**	**.3%**	**(9 770)**	**(51.2%)**	**(9 706)**	**(50.9%)**	**(4 622)**	**(76.0%)**	**111.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**13 407**	**-**	**13 407**	**-**	**6 000**	**-**	**123.5%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	13 407	-	13 407	-	6 000	-	123.5%
Payments	**(21 051)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.2%**	**-**
Capital assets	(21 051)	-	-	-	-	-	-	-	1.2%	-
Net Cash from/(used) Investing Activities	**(21 051)**	**-**	**-**	**13 407**	**(63.7%)**	**13 407**	**(63.7%)**	**6 000**	**(109.1%)**	**123.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 982)**	**64**	**(2.1%)**	**3 637**	**(122.0%)**	**3 701**	**(124.1%)**	**1 378**	**252.7%**	**163.9%**
Cash/cash equivalents at the year begin:	6 030	161	2.7%	225	3.7%	161	2.7%	1 817	(6.1%)	(87.6%)
Cash/cash equivalents at the year end:	**3 048**	**225**	**7.4%**	**3 862**	**126.7%**	**3 862**	**126.7%**	**3 195**	**179.8%**	**20.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 204	6.2%	1 031	5.3%	605	3.1%	16 645	85.4%	19 484	23.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 855	23.8%	355	3.0%	348	2.9%	8 460	70.4%	12 017	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	470	.9%	459	.9%	457	.9%	50 170	97.3%	51 556	61.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 335	100.0%	1 335	1.6%	-	-	-	-
Total By Income Source	**4 529**	**5.4%**	**1 845**	**2.2%**	**1 410**	**1.7%**	**76 610**	**90.8%**	**84 393**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 529	5.4%	1 845	2.2%	1 410	1.7%	76 610	90.8%	84 393	100.0%	-	-	-	-
Total By Customer Group	**4 529**	**5.4%**	**1 845**	**2.2%**	**1 410**	**1.7%**	**76 610**	**90.8%**	**84 393**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	16	45.2%	18	51.5%	1	3.2%	34	1.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	100	18.0%	183	33.1%	96	17.3%	175	31.6%	555	27.5%
Auditor-General	-	-	605	42.2%	377	26.3%	450	31.4%	1 431	70.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**100**	**5.0%**	**804**	**39.8%**	**490**	**24.3%**	**626**	**31.0%**	**2 021**	**100.0%**

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mrs SQ Mntambo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**125 970**	**46 398**	**36.8%**	**40 814**	**32.4%**	**87 212**	**69.2%**	**28 378**	**58.1%**	**43.8%**
Property rates	13 837	1 825	13.2%	5 347	38.6%	7 172	51.8%	3 290	38.6%	62.6%
Property rates - penalties and collection charges	-	0	-	0	-	0	-	-	-	(100.0%)
Service charges - electricity revenue	23 868	5 450	22.8%	6 384	26.7%	11 833	49.6%	5 084	49.2%	25.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	428	-	428	-	-	-	(100.0%)
Service charges - refuse revenue	5 617	1 274	22.7%	858	15.3%	2 132	38.0%	1 078	41.3%	(20.4%)
Service charges - other	-	266	-	266	-	532	-	253	-	5.4%
Rental of facilities and equipment	869	353	40.7%	187	21.5%	540	62.2%	166	35.7%	12.3%
Interest earned - external investments	1 314	463	35.3%	470	35.7%	933	71.0%	500	40.2%	(6.1%)
Interest earned - outstanding debtors	3 370	923	27.4%	967	28.7%	1 890	56.1%	798	84.5%	21.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	374	91	24.3%	90	24.1%	181	48.3%	40	632.0%	127.3%
Licences and permits	2 315	464	20.1%	378	16.3%	842	36.4%	534	48.1%	(29.2%)
Agency services	680	186	27.4%	172	25.3%	358	52.6%	161	65.4%	6.3%
Transfers recognised - operational	72 388	34 927	48.2%	25 038	34.6%	59 965	82.8%	14 576	62.4%	71.8%
Other own revenue	1 339	177	13.2%	229	17.1%	406	30.3%	1 898	445.3%	(87.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**127 241**	**28 087**	**22.1%**	**33 194**	**26.1%**	**61 281**	**48.2%**	**29 776**	**41.4%**	**11.5%**
Employee related costs	35 555	8 823	24.8%	8 562	24.1%	17 386	48.9%	10 110	48.9%	(15.3%)
Remuneration of councillors	6 880	1 531	22.2%	1 531	22.2%	3 062	44.5%	2 473	59.9%	(38.1%)
Debt impairment	1 369	-	-	685	50.0%	685	50.0%	-	-	(100.0%)
Depreciation and asset impairment	3 823	-	-	1 911	50.0%	1 911	50.0%	-	-	(100.0%)
Finance charges	1 339	3	.2%	215	16.1%	218	16.3%	160	7.6%	34.4%
Bulk purchases	20 925	6 100	29.2%	4 564	21.8%	10 663	51.0%	6 567	43.9%	(30.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 010	2 309	23.1%	2 783	27.8%	5 092	50.9%	2 637	49.1%	5.5%
Transfers and grants	2 400	-	-	-	-	-	-	-	-	-
Other expenditure	44 939	9 322	20.7%	12 942	28.8%	22 264	49.5%	7 829	46.2%	65.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 271)**	**18 311**		**7 620**		**25 931**		**(1 398)**		
Transfers recognised - capital	36 501	266	.7%	15 601	42.7%	15 867	43.5%	3 706	-	320.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 230**	**18 577**		**23 221**		**41 798**		**2 308**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 230**	**18 577**		**23 221**		**41 798**		**2 308**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 230**	**18 577**		**23 221**		**41 798**		**2 308**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 230**	**18 577**		**23 221**		**41 798**		**2 308**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**57 627**	**1 777**	**3.1%**	**12 391**	**21.5%**	**14 168**	**24.6%**	**8 064**	**30.7%**	**53.7%**
National Government	36 501	1 777	4.9%	7 215	19.8%	8 992	24.6%	8 016	49.9%	(10.0%)
Provincial Government	-	-	-	5 176	-	5 176	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 501**	**1 777**	**4.9%**	**12 391**	**33.9%**	**14 168**	**38.8%**	**8 016**	**35.3%**	**54.6%**
Borrowing	17 543	-	-	-	-	-	-	-	-	-
Internally generated funds	3 584	-	-	-	-	-	-	49	3.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 627**	**1 777**	**3.1%**	**12 391**	**21.5%**	**14 168**	**24.6%**	**8 064**	**30.7%**	**53.7%**
Governance and Administration	**13 387**	**-**	**-**	**-**	**-**	**-**	**-**	**30**	**.7%**	**(100.0%)**
Executive & Council	1 318	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 181	-	-	-	-	-	-	1	1.2%	(100.0%)
Corporate Services	8 887	-	-	-	-	-	-	29	.7%	(100.0%)
Community and Public Safety	**751**	**-**	**-**	**644**	**85.7%**	**644**	**85.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	1	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	595	-	595	-	-	-	(100.0%)
Public Safety	750	-	-	48	6.4%	48	6.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 702**	**1 660**	**7.0%**	**11 144**	**47.0%**	**12 805**	**54.0%**	**4 572**	**35.1%**	**143.7%**
Planning and Development	22 502	1 170	5.2%	10 598	47.1%	11 768	52.3%	1 197	8.5%	785.0%
Road Transport	1 200	490	40.8%	546	45.5%	1 037	86.4%	3 375	-	(83.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**19 787**	**117**	**.6%**	**603**	**3.0%**	**720**	**3.6%**	**3 462**	**41.2%**	**(82.6%)**
Electricity	14 000	117	.8%	603	4.3%	720	5.1%	3 462	41.2%	(82.6%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 787	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**159 920**	**61 820**	**38.7%**	**39 228**	**24.5%**	**101 048**	**63.2%**	**50 732**	**85.9%**	**(22.7%)**
Ratepayers and other	**46 348**	**11 395**	**24.6%**	**12 233**	**26.4%**	**23 628**	**51.0%**	**13 743**	**65.3%**	**(11.0%)**
Government - operating	72 388	36 756	50.8%	23 860	33.0%	60 616	83.7%	18 147	88.2%	31.5%
Government - capital	36 501	13 609	37.3%	3 000	8.2%	16 609	45.5%	18 834	131.6%	(84.1%)
Interest	4 684	60	1.3%	135	2.9%	195	4.2%	8	1.2%	1 545.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(114 889)**	**(69 685)**	**60.7%**	**(58 733)**	**51.1%**	**(128 418)**	**111.8%**	**(41 637)**	**102.3%**	**41.1%**
Suppliers and employees	(113 550)	(69 656)	61.3%	(58 715)	51.7%	(128 371)	113.1%	(41 610)	104.2%	41.1%
Finance charges	(1 339)	(29)	2.2%	(18)	1.3%	(47)	3.5%	(27)	3.1%	(35.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45 032**	**(7 865)**	**(17.5%)**	**(19 505)**	**(43.3%)**	**(27 370)**	**(60.8%)**	**9 095**	**25.0%**	**(314.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**11 000**	**-**	**31 509**	**-**	**42 509**	**-**	**8 079**	**(485.5%)**	**290.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	11 000	-	31 509	-	42 509	-	8 079	-	290.0%
Payments	**(57 627)**	**(5 303)**	**9.2%**	**(12 404)**	**21.5%**	**(17 707)**	**30.7%**	**(8 064)**	**40.8%**	**53.8%**
Capital assets	(57 627)	(5 303)	9.2%	(12 404)	21.5%	(17 707)	30.7%	(8 064)	40.8%	53.8%
Net Cash from/(used) Investing Activities	**(57 627)**	**5 697**	**(9.9%)**	**19 105**	**(33.2%)**	**24 802**	**(43.0%)**	**15**	**7.5%**	**129 475.0%**
Cash Flow from Financing Activities										
Receipts	**17 543**	**-**	**-**	**11**	**.1%**	**11**	**.1%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 543	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	11	-	11	-	-	-	(100.0%)
Payments	**(3 125)**	**(594)**	**19.0%**	**(622)**	**19.9%**	**(1 216)**	**38.9%**	**(477)**	**8.1%**	**30.4%**
Repayment of borrowing	(3 125)	(594)	19.0%	(622)	19.9%	(1 216)	38.9%	(477)	8.1%	30.4%
Net Cash from/(used) Financing Activities	**14 418**	**(594)**	**(4.1%)**	**(610)**	**(4.2%)**	**(1 204)**	**(8.4%)**	**(477)**	**116.1%**	**28.0%**
Net Increase/(Decrease) in cash held	**1 822**	**(2 761)**	**(151.5%)**	**(1 011)**	**(55.5%)**	**(3 772)**	**(207.0%)**	**8 633**	**(440.0%)**	**(111.7%)**
Cash/cash equivalents at the year begin:	19 500	189	1.0%	(2 573)	(13.2%)	189	1.0%	2 392	338.9%	(207.6%)
Cash/cash equivalents at the year end:	**21 323**	**(2 573)**	**(12.1%)**	**(3 584)**	**(16.8%)**	**(3 584)**	**(16.8%)**	**11 025**	**815.4%**	**(132.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 209	39.6%	1 185	21.2%	604	10.8%	1 584	28.4%	5 582	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 144	3.7%	1 287	4.2%	739	2.4%	27 744	89.7%	30 915	40.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	550	1.4%	532	1.4%	502	1.3%	37 667	96.0%	39 252	51.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	5.0%	27	3.3%	63	7.8%	675	83.9%	804	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	1.3%	8	2.1%	3	.9%	341	95.6%	357	.5%	-	-	-	-
Total By Income Source	**3 949**	**5.1%**	**3 038**	**4.0%**	**1 911**	**2.5%**	**68 011**	**88.4%**	**76 909**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	79	5.1%	61	4.0%	38	2.5%	1 360	88.4%	1 538	2.0%	-	-	-	-
Commercial	434	5.1%	334	4.0%	210	2.5%	7 481	88.4%	8 460	11.0%	-	-	-	-
Households	3 080	5.1%	2 370	4.0%	1 491	2.5%	53 049	88.4%	59 989	78.0%	-	-	-	-
Other	355	5.1%	273	4.0%	172	2.5%	6 121	88.4%	6 922	9.0%	-	-	-	-
Total By Customer Group	**3 949**	**5.1%**	**3 038**	**4.0%**	**1 911**	**2.5%**	**68 011**	**88.4%**	**76 909**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	NM Mabaso	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**371 415**	**104 679**	**28.2%**	**95 810**	**25.8%**	**200 489**	**54.0%**	**79 722**	**47.4%**	**20.2%**
Property rates	50 711	11 979	23.6%	11 937	23.5%	23 917	47.2%	10 085	51.0%	18.4%
Property rates - penalties and collection charges	853	311	36.5%	344	40.3%	655	76.8%	225	40.9%	52.6%
Service charges - electricity revenue	146 745	36 636	25.0%	34 717	23.7%	71 353	48.6%	30 479	44.3%	13.9%
Service charges - water revenue	34 739	8 289	23.9%	8 925	25.7%	17 215	49.6%	8 089	60.4%	10.3%
Service charges - sanitation revenue	18 719	4 752	25.4%	4 880	26.1%	9 632	51.5%	3 874	48.7%	26.0%
Service charges - refuse revenue	14 031	3 496	24.9%	3 491	24.9%	6 987	49.8%	3 048	48.3%	14.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	687	348	50.7%	305	44.3%	653	95.0%	213	113.2%	42.9%
Interest earned - external investments	2 766	911	32.9%	975	35.3%	1 886	68.2%	94	8.7%	934.8%
Interest earned - outstanding debtors	11	-	-	-	-	-	-	4	47.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 582	418	26.4%	456	28.9%	875	55.3%	561	62.0%	(18.6%)
Licences and permits	5 897	1 174	19.9%	1 059	18.0%	2 233	37.9%	1 162	42.1%	(8.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 080	36 041	39.1%	28 423	30.9%	64 464	70.0%	21 553	65.5%	31.9%
Other own revenue	2 594	323	12.4%	297	11.5%	620	23.9%	334	1.7%	(11.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**390 151**	**87 494**	**22.4%**	**104 362**	**26.7%**	**191 856**	**49.2%**	**81 535**	**44.7%**	**28.0%**
Employee related costs	118 884	24 202	20.4%	29 755	25.0%	53 956	45.4%	28 013	43.9%	6.2%
Remuneration of councillors	14 348	2 989	20.8%	3 051	21.3%	6 041	42.1%	2 916	47.1%	4.6%
Debt impairment	1 500	-	-	750	50.0%	750	50.0%	-	-	(100.0%)
Depreciation and asset impairment	19 411	3 235	16.7%	6 470	33.3%	9 706	50.0%	4 557	50.0%	42.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	119 285	32 413	27.2%	37 411	31.4%	69 824	58.5%	23 887	46.3%	56.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	38 814	9 282	23.9%	8 315	21.4%	17 597	45.3%	9 154	50.7%	(9.2%)
Transfers and grants	12 195	2 256	18.5%	2 999	24.6%	5 255	43.1%	1 709	18.7%	75.5%
Other expenditure	65 713	13 116	20.0%	15 611	23.8%	28 727	43.7%	11 300	46.4%	38.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18 736)**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		
Transfers recognised - capital	9 000	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	44 266	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**34 530**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**34 530**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**34 530**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**34 530**	**17 185**		**(8 553)**		**8 632**		**(1 813)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**5 793**	**8 632**	**149.0%**	**9 400**	**162.3%**	**18 032**	**311.3%**	**4 028**	**24.9%**	**133.4%**
National Government	39	8 558	21 953.9%	9 056	23 231.9%	17 614	45 185.8%	4 028	27.6%	124.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39**	**8 558**	**21 953.9%**	**9 056**	**23 231.9%**	**17 614**	**45 185.8%**	**4 028**	**27.6%**	**124.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 754	74	1.3%	344	6.0%	418	7.3%	-	1.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**5 793**	**8 632**	**149.0%**	**9 400**	**162.3%**	**18 032**	**311.3%**	**4 028**	**24.9%**	**133.4%**
Governance and Administration	**960**	**50**	**5.2%**	**8**	**.8%**	**58**	**6.1%**	**-**	**6.0%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	5	1.6%	6	2.0%	11	3.5%	-	2.6%	(100.0%)
Corporate Services	660	46	6.9%	2	.3%	48	7.2%	-	39.2%	(100.0%)
Community and Public Safety	**3 134**	**18**	**.6%**	**41**	**1.3%**	**59**	**1.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	1 534	-	-	29	1.9%	29	1.9%	-	-	(100.0%)
Sport And Recreation	50	-	-	1	1.7%	1	1.7%	-	-	(100.0%)
Public Safety	1 550	18	1.2%	12	.8%	30	1.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 110**	**5 703**	**513.8%**	**3 655**	**329.3%**	**9 357**	**843.0%**	**3 703**	**27.6%**	**(1.3%)**
Planning and Development	750	-	-	212	28.2%	212	28.2%	-	-	(100.0%)
Road Transport	360	5 703	1 584.1%	3 443	956.5%	9 146	2 540.6%	3 703	27.7%	(7.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**589**	**2 861**	**485.8%**	**5 697**	**967.2%**	**8 558**	**1 452.9%**	**325**	**25.2%**	**1 652.3%**
Electricity	59	2 861	4 849.5%	5 653	9 580.6%	8 514	14 430.1%	325	26.4%	1 638.8%
Water	-	-	-	39	-	39	-	-	-	(100.0%)
Waste Water Management	230	-	-	6	2.4%	6	2.4%	-	-	(100.0%)
Waste Management	300	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**410 397**	**111 293**	**27.1%**	**119 070**	**29.0%**	**230 363**	**56.1%**	**95 922**	**50.0%**	**24.1%**
Ratepayers and other	**276 558**	**51 272**	**18.5%**	**66 510**	**24.0%**	**117 782**	**42.6%**	**58 070**	**42.3%**	**14.5%**
Government - operating	92 080	39 031	42.4%	40 223	43.7%	79 254	86.1%	21 553	65.5%	86.6%
Government - capital	38 982	20 080	51.5%	11 363	29.1%	31 443	80.7%	16 200	78.3%	(29.9%)
Interest	2 777	911	32.8%	974	35.1%	1 884	67.9%	99	9.0%	887.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(365 247)**	**(98 870)**	**27.1%**	**(84 373)**	**23.1%**	**(183 243)**	**50.2%**	**(75 441)**	**42.6%**	**11.8%**
Suppliers and employees	(353 052)	(96 614)	27.4%	(81 374)	23.0%	(177 988)	50.4%	(73 732)	43.7%	10.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 195)	(2 256)	18.5%	(2 999)	24.6%	(5 255)	43.1%	(1 709)	18.7%	75.5%
Net Cash from/(used) Operating Activities	**45 150**	**12 423**	**27.5%**	**34 696**	**76.8%**	**47 120**	**104.4%**	**20 481**	**131.1%**	**69.4%**
Cash Flow from Investing Activities										
Receipts	**(10 000)**	**(236)**	**2.4%**	**(337)**	**3.4%**	**(574)**	**5.7%**	**(26 500)**	**-**	**(98.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(10 000)	(236)	2.4%	(337)	3.4%	(574)	5.7%	(26 500)	-	(98.7%)
Payments	**(44 266)**	**(8 558)**	**19.3%**	**(9 056)**	**20.5%**	**(17 614)**	**39.8%**	**(4 028)**	**27.8%**	**124.8%**
Capital assets	(44 266)	(8 558)	19.3%	(9 056)	20.5%	(17 614)	39.8%	(4 028)	27.8%	124.8%
Net Cash from/(used) Investing Activities	**(54 266)**	**(8 794)**	**16.2%**	**(9 393)**	**17.3%**	**(18 188)**	**33.5%**	**(30 528)**	**143.5%**	**(69.2%)**
Cash Flow from Financing Activities										
Receipts	**1 000**	**325**	**32.5%**	**113**	**11.3%**	**438**	**43.8%**	**(546)**	**-**	**(120.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 000	325	32.5%	113	11.3%	438	43.8%	(546)	-	(120.7%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 000**	**325**	**32.5%**	**113**	**11.3%**	**438**	**43.8%**	**(546)**	**1.8%**	**(120.7%)**
Net Increase/(Decrease) in cash held	**(8 116)**	**3 954**	**(48.7%)**	**25 416**	**(313.1%)**	**29 370**	**(361.9%)**	**(10 593)**	**228.5%**	**(339.9%)**
Cash/cash equivalents at the year begin:	16 081	5 120	31.8%	9 074	56.4%	5 120	31.8%	10 999	183.3%	(17.5%)
Cash/cash equivalents at the year end:	**7 965**	**9 074**	**113.9%**	**34 490**	**433.0%**	**34 490**	**433.0%**	**405**	**61.0%**	**8 411.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 832	22.0%	1 411	11.0%	1 149	8.9%	7 473	58.1%	12 865	15.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 522	68.3%	969	8.8%	365	3.3%	2 162	19.6%	11 018	13.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 139	15.6%	989	4.9%	891	4.4%	15 124	75.1%	20 143	24.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 451	13.8%	656	6.3%	525	5.0%	7 849	74.9%	10 480	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 008	13.4%	456	6.1%	375	5.0%	5 695	75.6%	7 534	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	118	3.2%	114	3.1%	109	2.9%	3 370	90.8%	3 711	4.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 807	10.6%	725	4.2%	534	3.1%	14 053	82.1%	17 119	20.7%	-	-	-	-
Total By Income Source	**17 876**	**21.6%**	**5 320**	**6.4%**	**3 949**	**4.8%**	**55 724**	**67.2%**	**82 869**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 284	732.2%	(7)	(3.8%)	(176)	(100.3%)	(926)	(528.1%)	175	.2%	-	-	-	-
Commercial	8 066	39.6%	1 876	9.2%	1 476	7.2%	8 951	43.9%	20 369	24.6%	-	-	-	-
Households	6 422	14.2%	2 475	5.5%	2 015	4.4%	34 430	75.9%	45 341	54.7%	-	-	-	-
Other	2 104	12.4%	976	5.7%	634	3.7%	13 270	78.1%	16 984	20.5%	-	-	-	-
Total By Customer Group	**17 876**	**21.6%**	**5 320**	**6.4%**	**3 949**	**4.8%**	**55 724**	**67.2%**	**82 869**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 788	100.0%	-	-	-	-	-	-	9 788	40.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 179	100.0%	-	-	-	-	-	-	1 179	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 356	100.0%	-	-	-	-	-	-	1 356	5.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 525	100.0%	-	-	-	-	-	-	8 525	34.9%
Auditor-General	1 021	100.0%	-	-	-	-	-	-	1 021	4.2%
Other	2 545	100.0%	-	-	-	-	-	-	2 545	10.4%
Total	**24 414**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**24 414**	**100.0%**

Contact Details

Municipal Manager	Mr R S Mokoena	
Financial Manager	Mr T S Mkhwanazi	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**99 959**	**52 877**	**52.9%**	**14 432**	**14.4%**	**67 309**	**67.3%**	**27 658**	**56.9%**	**(47.8%)**
Property rates	8 411	16 360	194.5%	1 903	22.6%	18 263	217.1%	1 813	77.1%	4.9%
Property rates - penalties and collection charges	1 363	-	-	-	-	-	-	356	55.8%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 655	371	22.4%	382	23.1%	753	45.5%	372	47.4%	2.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	186	16	8.8%	32	17.2%	48	26.0%	35	21.6%	(8.5%)
Interest earned - external investments	482	165	34.2%	102	21.1%	266	55.3%	112	51.4%	(9.1%)
Interest earned - outstanding debtors	-	606	-	907	-	1 513	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	67	16	23.2%	15	22.9%	31	46.1%	14	39.1%	6.1%
Licences and permits	2 010	149	7.4%	159	7.9%	308	15.3%	152	11.1%	4.8%
Agency services	-	-	-	0	-	0	-	-	-	(100.0%)
Transfers recognised - operational	85 384	34 695	40.6%	10 798	12.6%	45 493	53.3%	24 659	57.2%	(56.2%)
Other own revenue	401	500	124.6%	134	33.3%	634	158.0%	144	46.8%	(7.3%)
Gains on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**91 275**	**25 840**	**28.3%**	**24 956**	**27.3%**	**50 795**	**55.7%**	**28 390**	**44.6%**	**(12.1%)**
Employee related costs	39 757	11 009	27.7%	13 194	33.2%	24 202	60.9%	10 622	46.1%	24.2%
Remuneration of councillors	10 427	2 431	23.3%	2 374	22.8%	4 805	46.1%	2 219	49.7%	7.0%
Debt impairment	974	244	25.0%	-	-	244	25.0%	503	54.5%	(100.0%)
Depreciation and asset impairment	3 478	580	16.7%	-	-	580	16.7%	1 634	49.5%	(100.0%)
Finance charges	1 125	24	2.1%	16	1.4%	40	3.6%	22	2.0%	(26.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 745	1 270	18.8%	1 842	27.3%	3 112	46.1%	2 373	66.9%	(22.4%)
Transfers and grants	99	34	33.9%	23	22.9%	56	56.8%	7 052	42.5%	(99.7%)
Other expenditure	28 669	10 249	35.7%	7 507	26.2%	17 756	61.9%	3 965	41.2%	89.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 684**	**27 038**		**(10 523)**		**16 514**		**(732)**		
Transfers recognised - capital	61 443	19 574	31.9%	14 790	24.1%	34 365	55.9%	18 534	78.9%	(20.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 127**	**46 612**		**4 267**		**50 879**		**17 802**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**70 127**	**46 612**		**4 267**		**50 879**		**17 802**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 127**	**46 612**		**4 267**		**50 879**		**17 802**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 127**	**46 612**		**4 267**		**50 879**		**17 802**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**95 675**	**18 513**	**19.3%**	**13 063**	**13.7%**	**31 576**	**33.0%**	**18 129**	**26.9%**	**(27.9%)**
National Government	61 443	18 335	29.8%	12 994	21.1%	31 329	51.0%	17 829	56.3%	(27.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 443**	**18 335**	**29.8%**	**12 994**	**21.1%**	**31 329**	**51.0%**	**17 829**	**56.3%**	**(27.1%)**
Borrowing	30 672	-	-	-	-	-	-	-	-	-
Internally generated funds	3 560	178	5.0%	69	1.9%	247	6.9%	300	29.4%	(76.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**95 675**	**18 513**	**19.3%**	**13 063**	**13.7%**	**31 576**	**33.0%**	**18 129**	**26.9%**	**(27.9%)**
Governance and Administration	**22 190**	**93**	**.4%**	**28**	**.1%**	**121**	**.5%**	**126**	**.3%**	**(77.5%)**
Executive & Council	685	21	3.1%	-	-	21	3.1%	79	13.2%	(100.0%)
Budget & Treasury Office	130	15	11.7%	9	6.5%	24	18.3%	34	256.0%	(74.7%)
Corporate Services	21 375	56	.3%	20	.1%	76	.4%	13	-	51.5%
Community and Public Safety	**3 383**	**243**	**7.2%**	**17**	**.5%**	**259**	**7.7%**	**1 425**	**361.8%**	**(98.8%)**
Community & Social Services	3 383	221	6.5%	-	-	221	6.5%	1 425	3 227.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	22	-	17	-	38	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 570**	**18 177**	**26.1%**	**13 018**	**18.7%**	**31 196**	**44.8%**	**16 570**	**45.2%**	**(21.4%)**
Planning and Development	110	-	-	24	22.2%	24	22.2%	32	.2%	(24.8%)
Road Transport	69 460	18 177	26.2%	12 994	18.7%	31 171	44.9%	16 537	358.4%	(21.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**532**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**1.8%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	532	-	-	-	-	-	-	8	1.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**162 826**	**71 532**	**43.9%**	**30 615**	**18.8%**	**102 146**	**62.7%**	**51 985**	**77.1%**	**(41.1%)**
Ratepayers and other	**15 518**	**6 163**	**39.7%**	**2 918**	**18.8%**	**9 081**	**58.5%**	**5 700**	**68.8%**	**(48.8%)**
Government - operating	85 384	36 907	43.2%	10 318	12.1%	47 225	55.3%	24 321	59.5%	(57.6%)
Government - capital	61 443	28 294	46.0%	17 251	28.1%	45 545	74.1%	21 860	116.3%	(21.1%)
Interest	482	167	34.7%	127	26.5%	295	61.2%	104	49.4%	22.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(90 748)**	**(38 144)**	**42.0%**	**(23 065)**	**25.4%**	**(61 209)**	**67.4%**	**(24 246)**	**46.6%**	**(4.9%)**
Suppliers and employees	(89 524)	(38 120)	42.6%	(23 037)	25.7%	(61 157)	68.3%	(24 218)	47.6%	(4.9%)
Finance charges	(1 125)	(24)	2.1%	(16)	1.4%	(40)	3.6%	(28)	2.3%	(41.8%)
Transfers and grants	(99)	-	-	(11)	11.4%	(11)	11.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**72 078**	**33 388**	**46.3%**	**7 549**	**10.5%**	**40 937**	**56.8%**	**27 739**	**124.4%**	**(72.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**820**	**-**	**4 371**	**-**	**5 191**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	820	-	4 371	-	5 191	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(95 675)**	**(19 244)**	**20.1%**	**(14 840)**	**15.5%**	**(34 083)**	**35.6%**	**(17 983)**	**45.2%**	**(17.5%)**
Capital assets	(95 675)	(19 244)	20.1%	(14 840)	15.5%	(34 083)	35.6%	(17 983)	45.2%	(17.5%)
Net Cash from/(used) Investing Activities	**(95 675)**	**(18 423)**	**19.3%**	**(10 469)**	**10.9%**	**(28 892)**	**30.2%**	**(17 983)**	**45.2%**	**(41.8%)**
Cash Flow from Financing Activities										
Receipts	**30 672**	**2 164**	**7.1%**	**-**	**-**	**2 164**	**7.1%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 672	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 164	-	-	-	2 164	-	-	-	-
Payments	**(2 272)**	**(84)**	**3.7%**	**(64)**	**2.8%**	**(148)**	**6.5%**	**(20)**	**.5%**	**221.5%**
Repayment of borrowing	(2 272)	(84)	3.7%	(64)	2.8%	(148)	6.5%	(20)	.5%	221.5%
Net Cash from/(used) Financing Activities	**28 400**	**2 080**	**7.3%**	**(64)**	**(.2%)**	**2 016**	**7.1%**	**(20)**	**-**	**221.5%**
Net Increase/(Decrease) in cash held	**4 803**	**17 045**	**354.9%**	**(2 984)**	**(62.1%)**	**14 061**	**292.7%**	**9 736**	**286.4%**	**(130.6%)**
Cash/cash equivalents at the year begin:	1 163	781	67.1%	17 825	1 533.3%	781	67.1%	16 206	128.2%	10.0%
Cash/cash equivalents at the year end:	**5 966**	**17 825**	**298.8%**	**14 842**	**248.8%**	**14 842**	**248.8%**	**25 941**	**381.7%**	**(42.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	635	2.8%	104	.5%	163	.7%	21 721	96.0%	22 623	77.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	92	1.4%	(33)	(.5%)	96	1.5%	6 187	97.6%	6 342	21.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	1.4%	4	1.4%	4	1.4%	279	95.7%	291	1.0%	-	-	-	-
Total By Income Source	**730**	**2.5%**	**75**	**.3%**	**263**	**.9%**	**28 187**	**96.3%**	**29 256**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	730	2.5%	75	.3%	263	.9%	28 187	96.3%	29 256	100.0%	-	-	-	-
Total By Customer Group	**730**	**2.5%**	**75**	**.3%**	**263**	**.9%**	**28 187**	**96.3%**	**29 256**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	517	17.0%	1 297	42.6%	160	5.3%	1 069	35.1%	3 043	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**517**	**17.0%**	**1 297**	**42.6%**	**160**	**5.3%**	**1 069**	**35.1%**	**3 043**	**100.0%**

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500 ext7504
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**187 975**	**70 990**	**37.8%**	**48 453**	**25.8%**	**119 444**	**63.5%**	**19 675**	**27.5%**	**146.3%**
Property rates	20 600	26 026	126.3%	5 486	26.6%	31 512	153.0%	4 254	73.9%	29.0%
Property rates - penalties and collection charges	1 800	147	8.2%	210	11.7%	357	19.8%	-	160.9%	(100.0%)
Service charges - electricity revenue	60 851	10 654	17.5%	9 728	16.0%	20 382	33.5%	12 161	50.5%	(20.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 672	1 376	29.5%	1 208	25.9%	2 584	55.3%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	51	-	(100.0%)
Rental of facilities and equipment	-	135	-	181	-	316	-	210	55.3%	(13.9%)
Interest earned - external investments	170	-	-	136	80.0%	136	80.0%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	0	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 688	962	12.5%	1 371	17.8%	2 333	30.3%	1 016	53.2%	35.0%
Licences and permits	-	350	-	569	-	919	-	609	-	(6.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	91 573	30 354	33.1%	28 029	30.6%	58 383	63.8%	-	-	(100.0%)
Other own revenue	621	986	158.8%	1 536	247.3%	2 522	406.1%	1 373	18.8%	11.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**267 120**	**48 034**	**18.0%**	**47 042**	**17.6%**	**95 075**	**35.6%**	**65 158**	**61.4%**	**(27.8%)**
Employee related costs	64 997	19 987	30.8%	16 464	25.3%	36 451	56.1%	5 596	33.8%	194.2%
Remuneration of councillors	12 921	1 491	11.5%	2 066	16.0%	3 557	27.5%	496	17.7%	316.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	46 000	27	.1%	41	.1%	68	.1%	-	-	(100.0%)
Finance charges	300	-	-	8	2.7%	8	2.7%	-	-	(100.0%)
Bulk purchases	45 940	3 967	8.6%	6 825	14.9%	10 792	23.5%	13 064	80.3%	(47.8%)
Other Materials	-	-	-	48	-	48	-	12	-	308.2%
Contracted services	-	8 370	-	12 359	-	20 729	-	4 837	12.8%	155.5%
Transfers and grants	-	-	-	-	-	-	-	803	-	(100.0%)
Other expenditure	96 962	14 192	14.6%	9 231	9.5%	23 423	24.2%	40 351	1 137.8%	(77.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(79 145)**	**22 956**		**1 412**		**24 368**		**(45 483)**		
Transfers recognised - capital	35 381	9 468	26.8%	-	-	9 468	26.8%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(43 764)**	**32 424**		**1 412**		**33 836**		**(45 483)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(43 764)**	**32 424**		**1 412**		**33 836**		**(45 483)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(43 764)**	**32 424**		**1 412**		**33 836**		**(45 483)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(43 764)**	**32 424**		**1 412**		**33 836**		**(45 483)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**35 381**	**11 189**	**31.6%**	**5 288**	**14.9%**	**16 477**	**46.6%**	**9 606**	**44.0%**	**(44.9%)**
National Government	32 671	11 189	34.2%	5 288	16.2%	16 477	50.4%	9 606	44.0%	(44.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 671**	**11 189**	**34.2%**	**5 288**	**16.2%**	**16 477**	**50.4%**	**9 606**	**44.0%**	**(44.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	2 710	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**35 381**	**11 189**	**31.6%**	**5 288**	**14.9%**	**16 477**	**46.6%**	**9 606**	**44.0%**	**(44.9%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 710**	**-**	**-**	**-**	**-**	**-**	**-**	**620**	**-**	**(100.0%)**
Community & Social Services	2 710	-	-	-	-	-	-	620	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 671**	**11 189**	**45.4%**	**5 288**	**21.4%**	**16 477**	**66.8%**	**2 891**	**10.8%**	**82.9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	24 671	11 189	45.4%	5 288	21.4%	16 477	66.8%	2 891	10.8%	82.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**6 095**	**76.2%**	**(100.0%)**
Electricity	8 000	-	-	-	-	-	-	6 095	76.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**195 256**	**72 569**	**37.2%**	**56 977**	**29.2%**	**129 546**	**66.3%**	**16 483**	**53.0%**	**245.7%**
Ratepayers and other	**68 252**	**39 074**	**57.2%**	**18 718**	**27.4%**	**57 791**	**84.7%**	**16 453**	**238.4%**	**13.8%**
Government - operating	91 373	30 486	33.4%	28 029	30.7%	58 515	64.0%	-	41.1%	(100.0%)
Government - capital	35 461	3 009	8.5%	10 095	28.5%	13 104	37.0%	-	-	(100.0%)
Interest	170	-	-	135	79.7%	135	79.7%	30	-	344.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(509)**	**(61 043)**	**11 992.8%**	**(47 258)**	**9 284.4%**	**(108 301)**	**21 277.2%**	**(45 742)**	**118.4%**	**3.3%**
Suppliers and employees	(209)	(32 062)	15 340.5%	(31 202)	14 929.1%	(63 264)	30 269.7%	(45 302)	117.4%	(31.1%)
Finance charges	(300)	(3 967)	1 322.2%	(6 825)	2 275.0%	(10 792)	3 597.2%	-	-	(100.0%)
Transfers and grants	-	(25 015)	-	(9 231)	-	(34 246)	-	(440)	-	1 998.2%
Net Cash from/(used) Operating Activities	**194 747**	**11 525**	**5.9%**	**9 720**	**5.0%**	**21 245**	**10.9%**	**(29 259)**	**(9.9%)**	**(133.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4.1%**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	4.1%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**35 731**	**(11 189)**	**(31.3%)**	**(9 623)**	**(26.9%)**	**(20 812)**	**(58.2%)**	**(2 792)**	**(8.3%)**	**244.6%**
Capital assets	35 731	(11 189)	(31.3%)	(9 623)	(26.9%)	(20 812)	(58.2%)	(2 792)	(8.3%)	244.6%
Net Cash from/(used) Investing Activities	**35 731**	**(11 189)**	**(31.3%)**	**(9 623)**	**(26.9%)**	**(20 812)**	**(58.2%)**	**(2 792)**	**(7.0%)**	**244.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**230 478**	**336**	**.1%**	**97**	**-**	**433**	**.2%**	**(32 051)**	**(8.9%)**	**(100.3%)**
Cash/cash equivalents at the year begin:	7 849	1 672	21.3%	2 008	25.6%	1 672	21.3%	22 780	-	(91.2%)
Cash/cash equivalents at the year end:	**238 327**	**2 008**	**.8%**	**2 105**	**.9%**	**2 105**	**.9%**	**(9 271)**	**(8.1%)**	**(122.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 311	5.0%	3 287	3.1%	2 088	2.0%	95 832	90.0%	106 518	100.0%	-	-	-	-
Total By Income Source	**5 311**	**5.0%**	**3 287**	**3.1%**	**2 088**	**2.0%**	**95 832**	**90.0%**	**106 518**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 311	5.0%	3 287	3.1%	2 088	2.0%	95 832	90.0%	106 518	100.0%	-	-	-	-
Total By Customer Group	**5 311**	**5.0%**	**3 287**	**3.1%**	**2 088**	**2.0%**	**95 832**	**90.0%**	**106 518**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 768	13.8%	56	.2%	-	-	29 703	86.0%	34 526	95.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	194	11.2%	102	5.9%	-	-	1 429	82.9%	1 725	4.8%
Total	**4 962**	**13.7%**	**158**	**.4%**	**-**	**-**	**31 132**	**85.9%**	**36 251**	**100.0%**

Contact Details

Municipal Manager	S A Buthelezi	035 874 5804
Financial Manager	M J Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**480 824**	**134 847**	**28.0%**	**107 077**	**22.3%**	**241 924**	**50.3%**	**106 231**	**61.4%**	**.8%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	34 055	4 908	14.4%	4 957	14.6%	9 864	29.0%	4 503	37.6%	10.1%
Service charges - sanitation revenue	520	1 629	313.5%	1 883	362.4%	3 512	675.9%	3 106	770.2%	(39.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	11	-	(100.0%)
Rental of facilities and equipment	104	20	18.9%	18	17.4%	38	36.3%	-	-	(100.0%)
Interest earned - external investments	13 981	1 998	14.3%	2 105	15.1%	4 103	29.3%	7 533	81.9%	(72.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	292 472	125 939	43.1%	97 541	33.4%	223 480	76.4%	90 800	79.7%	7.4%
Other own revenue	139 693	355	.3%	574	.4%	928	.7%	278	.7%	106.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**452 427**	**94 161**	**20.8%**	**134 781**	**29.8%**	**228 942**	**50.6%**	**87 483**	**40.4%**	**54.1%**
Employee related costs	129 968	32 003	24.6%	33 009	25.4%	65 013	50.0%	28 684	49.3%	15.1%
Remuneration of councillors	6 272	1 502	23.9%	1 588	25.3%	3 090	49.3%	1 426	45.7%	11.3%
Debt impairment	3 404	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 280	-	-	16 464	46.7%	16 464	46.7%	-	-	(100.0%)
Finance charges	11	-	-	-	-	-	-	-	-	-
Bulk purchases	75 575	12 486	16.5%	15 586	20.6%	28 073	37.1%	15 705	31.4%	(.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	62 040	5 352	8.6%	10 591	17.1%	15 943	25.7%	2 798	54.7%	278.6%
Transfers and grants	1 939	100	5.2%	50	2.6%	150	7.7%	320	27.8%	(84.4%)
Other expenditure	137 938	42 717	31.0%	57 493	41.7%	100 210	72.6%	38 550	47.8%	49.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28 397**	**40 687**		**(27 704)**		**12 983**		**18 748**		
Transfers recognised - capital	359 031	132 148	36.8%	129 490	36.1%	261 638	72.9%	155 222	62.1%	(16.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**387 428**	**172 834**		**101 786**		**274 621**		**173 971**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**387 428**	**172 834**		**101 786**		**274 621**		**173 971**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**387 428**	**172 834**		**101 786**		**274 621**		**173 971**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**387 428**	**172 834**		**101 786**		**274 621**		**173 971**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**403 253**	**79 018**	**19.6%**	**84 036**	**20.8%**	**163 055**	**40.4%**	**97 010**	**33.1%**	**(13.4%)**
National Government	356 562	73 633	20.7%	82 491	23.1%	156 124	43.8%	93 262	37.8%	(11.5%)
Provincial Government	2 469	755	30.6%	176	7.1%	931	37.7%	1 695	11.8%	(89.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**359 031**	**74 388**	**20.7%**	**82 668**	**23.0%**	**157 056**	**43.7%**	**94 957**	**36.5%**	**(12.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 222	4 630	10.5%	1 368	3.1%	5 999	13.6%	2 053	6.6%	(33.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**403 253**	**79 018**	**19.6%**	**84 036**	**20.8%**	**163 055**	**40.4%**	**97 010**	**33.1%**	**(13.4%)**
Governance and Administration	**21 428**	**4 509**	**21.0%**	**2 938**	**13.7%**	**7 447**	**34.8%**	**2 082**	**9.0%**	**41.1%**
Executive & Council	10 500	0	-	-	-	0	-	158	3.0%	(100.0%)
Budget & Treasury Office	4 495	-	-	190	4.2%	190	4.2%	210	5.0%	(9.3%)
Corporate Services	6 433	4 509	70.1%	2 748	42.7%	7 257	112.8%	1 715	11.4%	60.2%
Community and Public Safety	**2 624**	**-**	**-**	**25 285**	**963.8%**	**25 285**	**963.8%**	**-**	**-**	**(100.0%)**
Community & Social Services	2 624	-	-	25 285	963.8%	25 285	963.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 934**	**-**	**-**	**504**	**26.1%**	**504**	**26.1%**	**1 916**	**61.0%**	**(73.7%)**
Planning and Development	1 934	-	-	504	26.1%	504	26.1%	1 916	61.0%	(73.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**377 268**	**74 509**	**19.7%**	**55 310**	**14.7%**	**129 819**	**34.4%**	**93 012**	**37.4%**	**(40.5%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	377 268	74 509	19.7%	55 310	14.7%	129 819	34.4%	93 012	37.4%	(40.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**693 033**	**266 977**	**38.5%**	**236 567**	**34.1%**	**503 544**	**72.7%**	**261 024**	**58.0%**	**(9.4%)**
Ratepayers and other	**27 549**	**6 893**	**25.0%**	**7 431**	**27.0%**	**14 324**	**52.0%**	**5 065**	**8.4%**	**46.7%**
Government - operating	292 472	125 939	43.1%	97 541	33.4%	223 480	76.4%	93 203	80.4%	4.7%
Government - capital	359 031	132 148	36.8%	129 490	36.1%	261 638	72.9%	155 223	62.3%	(16.6%)
Interest	13 981	1 998	14.3%	2 105	15.1%	4 103	29.3%	7 533	81.9%	(72.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(405 507)**	**(94 161)**	**23.2%**	**(118 316)**	**29.2%**	**(212 478)**	**52.4%**	**(92 202)**	**46.2%**	**28.3%**
Suppliers and employees	(403 557)	(94 061)	23.3%	(118 266)	29.3%	(212 328)	52.6%	(91 882)	46.2%	28.7%
Finance charges	(11)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 939)	(100)	5.2%	(50)	2.6%	(150)	7.7%	(320)	27.8%	(84.4%)
Net Cash from/(used) Operating Activities	**287 526**	**172 816**	**60.1%**	**118 250**	**41.1%**	**291 066**	**101.2%**	**168 822**	**65.5%**	**(30.0%)**
Cash Flow from Investing Activities										
Receipts	**(762)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(762)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(387 428)**	**(79 021)**	**20.4%**	**(84 036)**	**21.7%**	**(163 057)**	**42.1%**	**(97 010)**	**33.1%**	**(13.4%)**
Capital assets	(387 428)	(79 021)	20.4%	(84 036)	21.7%	(163 057)	42.1%	(97 010)	33.1%	(13.4%)
Net Cash from/(used) Investing Activities	**(388 190)**	**(79 021)**	**20.4%**	**(84 036)**	**21.6%**	**(163 057)**	**42.0%**	**(97 010)**	**33.1%**	**(13.4%)**
Cash Flow from Financing Activities										
Receipts	**(43)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(43)	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(43)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(100 707)**	**93 795**	**(93.1%)**	**34 214**	**(34.0%)**	**128 009**	**(127.1%)**	**71 812**	**249.1%**	**(52.4%)**
Cash/cash equivalents at the year begin:	259 779	89 551	34.5%	183 345	70.6%	89 551	34.5%	116 137	-	57.9%
Cash/cash equivalents at the year end:	**159 072**	**183 345**	**115.3%**	**217 560**	**136.8%**	**217 560**	**136.8%**	**187 949**	**72.3%**	**15.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 519	7.2%	1 604	3.3%	43 978	89.6%	-	-	49 101	70.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	6 412	30.5%	442	2.1%	14 180	67.4%	-	-	21 035	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**9 932**	**14.2%**	**2 046**	**2.9%**	**58 158**	**82.9%**	**-**	**-**	**70 135**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 086	50.9%	364	8.9%	1 651	40.3%	-	-	4 101	5.8%	-	-	-	-
Commercial	1 972	27.8%	379	5.3%	4 740	66.8%	-	-	7 091	10.1%	-	-	-	-
Households	5 872	10.0%	1 303	2.2%	51 767	87.8%	-	-	58 942	84.0%	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Total By Customer Group	**9 932**	**14.2%**	**2 046**	**2.9%**	**58 158**	**82.9%**	**-**	**-**	**70 135**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 062	49.4%	937	4.2%	10 386	46.4%	-	-	22 385	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11 062**	**49.4%**	**937**	**4.2%**	**10 386**	**46.4%**	**-**	**-**	**22 385**	**100.0%**

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	S B Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**91 625**	**38 034**	**41.5%**	**25 991**	**28.4%**	**64 025**	**69.9%**	**21 800**	**63.7%**	**19.2%**
Property rates	6 392	3 516	55.0%	3 727	58.3%	7 243	113.3%	1 589	59.4%	134.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	130	-	-	-	-	-	-	-	-	-
Service charges - other	-	23	-	22	-	45	-	-	-	(100.0%)
Rental of facilities and equipment	47	11	22.6%	11	22.9%	21	45.5%	8	33.9%	31.0%
Interest earned - external investments	350	809	231.2%	887	253.5%	1 697	484.7%	218	66.5%	306.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	300	25	8.2%	51	16.9%	75	25.1%	40	39.1%	25.7%
Licences and permits	2 969	1 300	43.8%	881	29.7%	2 181	73.5%	741	66.4%	18.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 285	32 306	44.1%	20 336	27.7%	52 642	71.8%	19 198	75.4%	5.9%
Other own revenue	8 152	45	.5%	77	.9%	121	1.5%	5	.2%	1 347.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**80 953**	**13 327**	**16.5%**	**15 587**	**19.3%**	**28 914**	**35.7%**	**12 204**	**38.1%**	**27.7%**
Employee related costs	23 189	4 467	19.3%	5 049	21.8%	9 516	41.0%	3 916	40.4%	28.9%
Remuneration of councillors	7 792	1 717	22.0%	1 717	22.0%	3 435	44.1%	1 718	46.8%	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 225	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	9 463	178	1.9%	2 095	22.1%	2 273	24.0%	1 234	45.9%	69.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 285	6 964	18.2%	6 726	17.6%	13 689	35.8%	5 337	34.7%	26.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 672**	**24 707**		**10 404**		**35 111**		**9 596**		
Transfers recognised - capital	38 502	10 587	27.5%	14 820	38.5%	25 407	66.0%	10 190	88.7%	45.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 174**	**35 294**		**25 224**		**60 518**		**19 786**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**49 174**	**35 294**		**25 224**		**60 518**		**19 786**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 174**	**35 294**		**25 224**		**60 518**		**19 786**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 174**	**35 294**		**25 224**		**60 518**		**19 786**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**49 174**	**4 008**	**8.2%**	**5 607**	**11.4%**	**9 616**	**19.6%**	**18 921**	**44.4%**	**(70.4%)**
National Government	38 502	1 003	2.6%	2 670	6.9%	3 674	9.5%	13 834	38.2%	(80.7%)
Provincial Government	-	-	-	-	-	-	-	81	266.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 502**	**1 003**	**2.6%**	**2 670**	**6.9%**	**3 674**	**9.5%**	**13 915**	**38.9%**	**(80.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 672	1 147	10.8%	2 937	27.5%	4 084	38.3%	5 006	67.0%	(41.3%)
Public contributions and donations	-	1 858	-	-	-	1 858	-	-	-	-
Capital Expenditure Standard Classification	**49 174**	**4 008**	**8.2%**	**5 607**	**11.4%**	**9 616**	**19.6%**	**18 921**	**44.4%**	**(70.4%)**
Governance and Administration	**340**	**10**	**2.9%**	**129**	**37.9%**	**139**	**40.8%**	**-**	**23.1%**	**(100.0%)**
Executive & Council	70	10	14.1%	13	18.8%	23	32.9%	-	-	(100.0%)
Budget & Treasury Office	140	-	-	32	22.8%	32	22.8%	-	23.1%	(100.0%)
Corporate Services	130	-	-	84	64.5%	84	64.5%	-	-	(100.0%)
Community and Public Safety	**296**	**-**	**-**	**71**	**24.1%**	**71**	**24.1%**	**51**	**70.4%**	**38.6%**
Community & Social Services	296	-	-	-	-	-	-	51	70.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	71	-	71	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**48 532**	**3 998**	**8.2%**	**5 407**	**11.1%**	**9 406**	**19.4%**	**18 870**	**45.4%**	**(71.3%)**
Planning and Development	48 532	3 998	8.2%	5 407	11.1%	9 406	19.4%	18 870	45.4%	(71.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**6**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**127 727**	**48 136**	**37.7%**	**45 264**	**35.4%**	**93 401**	**73.1%**	**31 706**	**77.6%**	**42.8%**
Ratepayers and other	**15 640**	**4 248**	**27.2%**	**8 104**	**51.8%**	**12 351**	**79.0%**	**2 176**	**56.4%**	**272.4%**
Government - operating	73 285	32 306	44.1%	20 336	27.7%	52 642	71.8%	19 198	75.6%	5.9%
Government - capital	38 502	10 587	27.5%	14 820	38.5%	25 407	66.0%	10 190	88.2%	45.4%
Interest	300	995	331.8%	2 005	668.3%	3 000	1 000.1%	142	43.6%	1 308.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(78 553)**	**(14 438)**	**18.4%**	**(20 164)**	**25.7%**	**(34 603)**	**44.1%**	**(13 393)**	**43.9%**	**50.6%**
Suppliers and employees	(78 553)	(14 438)	18.4%	(20 164)	25.7%	(34 603)	44.1%	(13 393)	43.9%	50.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**49 174**	**33 698**	**68.5%**	**25 100**	**51.0%**	**58 798**	**119.6%**	**18 313**	**110.8%**	**37.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**113**	**-**	**-**	**-**	**113**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	113	-	-	-	113	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(49 174)**	**(5 029)**	**10.2%**	**(8 577)**	**17.4%**	**(13 607)**	**27.7%**	**(19 790)**	**62.5%**	**(56.7%)**
Capital assets	(49 174)	(5 029)	10.2%	(8 577)	17.4%	(13 607)	27.7%	(19 790)	62.5%	(56.7%)
Net Cash from/(used) Investing Activities	**(49 174)**	**(4 916)**	**10.0%**	**(8 577)**	**17.4%**	**(13 494)**	**27.4%**	**(19 790)**	**62.5%**	**(56.7%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**0**	**28 781**	**59 961 295.8%**	**16 523**	**34 422 858.3%**	**45 304**	**94 384 154.2%**	**(1 477)**	**361.8%**	**(1 218.6%)**
Cash/cash equivalents at the year begin:	96 006	59 756	62.2%	88 537	92.2%	59 756	62.2%	77 609	80.1%	14.1%
Cash/cash equivalents at the year end:	**96 006**	**88 537**	**92.2%**	**105 060**	**109.4%**	**105 060**	**109.4%**	**76 132**	**114.3%**	**38.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	873	7.8%	881	7.8%	769	6.8%	8 732	77.6%	11 255	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**873**	**7.8%**	**881**	**7.8%**	**769**	**6.8%**	**8 732**	**77.6%**	**11 255**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	188	9.7%	180	9.3%	172	8.9%	1 389	72.0%	1 928	17.1%	-	-	-	-
Commercial	264	6.3%	225	5.4%	225	5.4%	3 477	83.0%	4 191	37.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	421	8.2%	476	9.3%	372	7.2%	3 866	75.3%	5 135	45.6%	-	-	-	-
Total By Customer Group	**873**	**7.8%**	**881**	**7.8%**	**769**	**6.8%**	**8 732**	**77.6%**	**11 255**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	S Bukhosini	035 592 0680
Financial Manager	N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**124 083**	**39 587**	**31.9%**	**46 769**	**37.7%**	**86 356**	**69.6%**	**26 820**	**74.6%**	**74.4%**
Property rates	17 986	7 051	39.2%	2 115	11.8%	9 166	51.0%	1 918	107.6%	10.3%
Property rates - penalties and collection charges	-	4	-	-	-	4	-	0	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 493	1 109	31.7%	1 101	31.5%	2 210	63.3%	508	169.4%	116.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	869	204	23.5%	218	25.0%	422	48.6%	51	8.6%	329.2%
Interest earned - external investments	4 710	590	12.5%	420	8.9%	1 010	21.4%	734	61.5%	(42.7%)
Interest earned - outstanding debtors	3 893	1 107	28.4%	50	1.3%	1 156	29.7%	1 250	-	(96.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	388	80	20.7%	101	26.1%	181	46.8%	41	100.3%	145.1%
Licences and permits	735	-	-	142	19.4%	142	19.4%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 911	28 699	31.9%	41 760	46.4%	70 458	78.4%	21 114	67.1%	97.8%
Other own revenue	2 098	743	35.4%	862	41.1%	1 606	76.5%	1 204	1 001.3%	(28.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**112 598**	**29 989**	**26.6%**	**24 522**	**21.8%**	**54 511**	**48.4%**	**17 594**	**37.2%**	**39.4%**
Employee related costs	32 084	8 631	26.9%	8 438	26.3%	17 070	53.2%	7 158	46.6%	17.9%
Remuneration of councillors	10 201	1 696	16.6%	2 966	29.1%	4 662	45.7%	1 585	30.6%	87.1%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 853	946	16.2%	3 835	65.5%	4 781	81.7%	-	-	(100.0%)
Transfers and grants	4 391	1 553	35.4%	2 323	52.9%	3 876	88.3%	590	-	293.5%
Other expenditure	57 069	17 162	30.1%	6 959	12.2%	24 121	42.3%	8 261	31.3%	(15.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 485**	**9 597**		**22 247**		**31 845**		**9 226**		
Transfers recognised - capital	44 891	10 222	22.8%	11 559	25.7%	21 781	48.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 376**	**19 820**		**33 806**		**53 626**		**9 226**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**56 376**	**19 820**		**33 806**		**53 626**		**9 226**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 376**	**19 820**		**33 806**		**53 626**		**9 226**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 376**	**19 820**		**33 806**		**53 626**		**9 226**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**55 571**	**9 583**	**17.2%**	**14 552**	**26.2%**	**24 135**	**43.4%**	**13 244**	**43.0%**	**9.9%**
National Government	44 891	8 813	19.6%	12 745	28.4%	21 558	48.0%	10 732	41.4%	18.8%
Provincial Government	-	-	-	1 421	-	1 421	-	2 100	-	(32.3%)
District Municipality	-	-	-	-	-	-	-	14	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	398	-	(100.0%)
Transfers recognised - capital	**44 891**	**8 813**	**19.6%**	**14 166**	**31.6%**	**22 979**	**51.2%**	**13 244**	**49.1%**	**7.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 680	770	7.2%	386	3.6%	1 155	10.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**55 571**	**9 583**	**17.2%**	**14 552**	**26.2%**	**24 135**	**43.4%**	**13 244**	**43.0%**	**9.9%**
Governance and Administration	**1 850**	**540**	**29.2%**	**126**	**6.8%**	**666**	**36.0%**	**41**	**2.2%**	**205.8%**
Executive & Council	200	116	58.2%	122	60.9%	238	119.1%	27	2.4%	353.1%
Budget & Treasury Office	500	420	84.1%	-	-	420	84.1%	14	5.3%	(100.0%)
Corporate Services	1 150	4	.3%	4	.4%	8	.7%	-	-	(100.0%)
Community and Public Safety	**1 930**	**549**	**28.4%**	**397**	**20.6%**	**946**	**49.0%**	**232**	**33.4%**	**70.7%**
Community & Social Services	1 500	26	1.7%	11	.7%	37	2.5%	6	1 069.7%	81.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	430	523	121.6%	386	89.7%	909	211.3%	226	14.0%	70.4%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**8 494**	**-**	**13 450**	**-**	**21 943**	**-**	**12 952**	**-**	**3.8%**
Planning and Development	-	139	-	12	-	151	-	-	-	(100.0%)
Road Transport	-	8 355	-	13 438	-	21 793	-	12 952	-	3.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**250**	**-**	**-**	**579**	**231.8%**	**579**	**231.8%**	**18**	**2.4%**	**3 168.0%**
Electricity	-	-	-	395	-	395	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	250	-	-	185	73.9%	185	73.9%	18	2.4%	941.6%
Other	**51 541**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**168 974**	**56 130**	**33.2%**	**49 767**	**29.5%**	**105 897**	**62.7%**	**38 900**	**76.7%**	**27.9%**
Ratepayers and other	**25 569**	**4 924**	**19.3%**	**8 846**	**34.6%**	**13 770**	**53.9%**	**1 396**	**64.8%**	**533.7%**
Government - operating	89 911	31 176	34.7%	39 056	43.4%	70 231	78.1%	21 114	72.9%	85.0%
Government - capital	44 891	18 959	42.2%	1 400	3.1%	20 359	45.4%	15 657	88.1%	(91.1%)
Interest	8 603	1 071	12.4%	466	5.4%	1 537	17.9%	734	61.5%	(36.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(109 598)**	**(33 517)**	**30.6%**	**(88 529)**	**80.8%**	**(122 045)**	**111.4%**	**(68 753)**	**151.1%**	**28.8%**
Suppliers and employees	(105 207)	(33 199)	31.6%	(88 529)	84.1%	(121 727)	115.7%	(61 778)	275.4%	43.3%
Finance charges	-	(14)	-	-	-	(14)	-	-	-	-
Transfers and grants	(4 391)	(304)	6.9%	-	-	(304)	6.9%	(6 975)	28.7%	(100.0%)
Net Cash from/(used) Operating Activities	**59 376**	**22 613**	**38.1%**	**(38 761)**	**(65.3%)**	**(16 148)**	**(27.2%)**	**(29 853)**	**(83.7%)**	**29.8%**
Cash Flow from Investing Activities										
Receipts	**8 926**	**5 759**	**64.5%**	**50 680**	**567.8%**	**56 439**	**632.3%**	**20 000**	**-**	**153.4%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8 926	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	5 759	-	50 680	-	56 439	-	20 000	-	153.4%
Payments	**55 571**	**(13 601)**	**(24.5%)**	**(13 684)**	**(24.6%)**	**(27 285)**	**(49.1%)**	**(3 830)**	**-**	**257.3%**
Capital assets	55 571	(13 601)	(24.5%)	(13 684)	(24.6%)	(27 285)	(49.1%)	(3 830)	-	257.3%
Net Cash from/(used) Investing Activities	**64 497**	**(7 842)**	**(12.2%)**	**36 996**	**57.4%**	**29 154**	**45.2%**	**16 170**	**-**	**128.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**123 874**	**14 771**	**11.9%**	**(1 766)**	**(1.4%)**	**13 006**	**10.5%**	**(13 682)**	**(43.5%)**	**(87.1%)**
Cash/cash equivalents at the year begin:	37 178	30 089	80.9%	44 860	120.7%	30 089	80.9%	28 349	-	58.2%
Cash/cash equivalents at the year end:	**161 051**	**44 860**	**27.9%**	**43 094**	**26.8%**	**43 094**	**26.8%**	**14 667**	**36.5%**	**193.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	679	3.1%	499	2.3%	474	2.2%	19 937	92.3%	21 590	36.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	250	8.9%	161	5.8%	157	5.6%	2 224	79.7%	2 792	4.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	989	3.3%	1 110	3.7%	1 066	3.6%	26 472	89.3%	29 636	50.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	1.2%	447	9.7%	431	9.3%	3 688	79.8%	4 623	7.9%	-	-	-	-
Total By Income Source	**1 974**	**3.4%**	**2 217**	**3.8%**	**2 128**	**3.6%**	**52 322**	**89.2%**	**58 642**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	246	2.8%	330	3.8%	320	3.6%	7 868	89.8%	8 765	14.9%	-	-	-	-
Commercial	1 479	3.7%	1 503	3.8%	1 430	3.6%	35 055	88.8%	39 468	67.3%	-	-	-	-
Households	249	2.4%	384	3.7%	378	3.6%	9 398	90.3%	10 408	17.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 974**	**3.4%**	**2 217**	**3.8%**	**2 128**	**3.6%**	**52 322**	**89.2%**	**58 642**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	56	10.2%	13	2.4%	28	5.2%	454	82.3%	552	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**56**	**10.2%**	**13**	**2.4%**	**28**	**5.2%**	**454**	**82.3%**	**552**	**100.0%**

Contact Details

Municipal Manager	B Ntuli (acting)	035 572 1292
Financial Manager	S Ngiba	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE BIG 5 FALSE BAY (KZN273)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**42 777**	**13 232**	**30.9%**	**8 754**	**20.5%**	**21 985**	**51.4%**	**5 108**	**55.5%**	**71.4%**
Property rates	6 829	4 458	65.3%	1 751	25.6%	6 209	90.9%	1 674	66.5%	4.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	249	77.5%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	338	-	342	-	680	-	-	-	(100.0%)
Service charges - refuse revenue	1 303	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	90	-	(100.0%)
Rental of facilities and equipment	100	23	23.4%	21	20.6%	44	44.0%	18	155.6%	12.6%
Interest earned - external investments	200	29	14.5%	-	-	29	14.5%	10	-	(100.0%)
Interest earned - outstanding debtors	700	98	14.0%	299	42.7%	397	56.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 600	34	.9%	12	.3%	46	1.3%	5	5.3%	149.8%
Licences and permits	-	1	-	2	-	3	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 645	8 217	32.0%	6 313	24.6%	14 530	56.7%	2 985	51.6%	111.5%
Other own revenue	200	33	16.7%	15	7.3%	48	24.0%	78	29.8%	(81.1%)
Gains on disposal of PPE	4 200	-	-	-	-	-	-	-	-	-
Operating Expenditure	**42 516**	**7 890**	**18.6%**	**6 521**	**15.3%**	**14 411**	**33.9%**	**4 961**	**42.6%**	**31.4%**
Employee related costs	14 333	2 227	15.5%	3 190	22.3%	5 417	37.8%	2 444	40.8%	30.5%
Remuneration of councillors	1 646	364	22.1%	411	25.0%	775	47.1%	223	27.6%	83.9%
Debt impairment	3 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 000	-	-	-	-	-	-	-	-	-
Finance charges	300	32	10.8%	12	4.1%	45	14.9%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 350	43	3.2%	-	-	43	3.2%	-	-	-
Contracted services	11 272	2 970	26.3%	875	7.8%	3 844	34.1%	586	36.1%	49.3%
Transfers and grants	-	-	-	-	-	-	-	502	-	(100.0%)
Other expenditure	7 115	2 254	31.7%	2 033	28.6%	4 287	60.3%	1 207	36.8%	68.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**261**	**5 341**		**2 233**		**7 574**		**147**		
Transfers recognised - capital	10 925	3 278	30.0%	971	8.9%	4 249	38.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 186**	**8 619**		**3 204**		**11 823**		**147**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11 186**	**8 619**		**3 204**		**11 823**		**147**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 186**	**8 619**		**3 204**		**11 823**		**147**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 186**	**8 619**		**3 204**		**11 823**		**147**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**10 995**	**3 278**	**29.8%**	**1 533**	**13.9%**	**4 811**	**43.8%**	**2 638**	**42.4%**	**(41.9%)**
National Government	10 925	3 278	30.0%	1 533	14.0%	4 811	44.0%	2 638	42.4%	(41.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 925**	**3 278**	**30.0%**	**1 533**	**14.0%**	**4 811**	**44.0%**	**2 638**	**42.4%**	**(41.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 995**	**3 278**	**29.8%**	**1 533**	**13.9%**	**4 811**	**43.8%**	**2 638**	**42.4%**	**(41.9%)**
Governance and Administration	**70**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	70	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 925**	**3 278**	**30.0%**	**1 533**	**14.0%**	**4 811**	**44.0%**	**2 638**	**42.4%**	**(41.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 925	3 278	30.0%	1 533	14.0%	4 811	44.0%	2 638	42.4%	(41.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**45 709**	**17 224**	**37.7%**	**11 929**	**26.1%**	**29 153**	**63.8%**	**7 565**	**72.7%**	**57.7%**
Ratepayers and other	**8 940**	**2 351**	**26.3%**	**3 074**	**34.4%**	**5 426**	**60.7%**	**1 718**	**81.0%**	**79.0%**
Government - operating	25 644	10 316	40.2%	5 758	22.5%	16 074	62.7%	2 985	73.0%	92.9%
Government - capital	10 925	4 548	41.6%	3 089	28.3%	7 637	69.9%	2 849	68.9%	8.4%
Interest	200	9	4.3%	8	4.1%	17	8.5%	13	9.6%	(37.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(37 292)**	**(12 960)**	**34.8%**	**(8 682)**	**23.3%**	**(21 642)**	**58.0%**	**(8 940)**	**244.4%**	**(2.9%)**
Suppliers and employees	(36 992)	(12 899)	34.9%	(8 650)	23.4%	(21 549)	58.3%	(7 611)	145.2%	13.6%
Finance charges	(300)	(61)	20.2%	(32)	10.8%	(93)	31.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	(1 329)	-	(100.0%)
Net Cash from/(used) Operating Activities	**8 417**	**4 264**	**50.7%**	**3 248**	**38.6%**	**7 512**	**89.2%**	**(1 375)**	**9.8%**	**(336.2%)**
Cash Flow from Investing Activities										
Receipts	**4 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4 200	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(10 995)**	**(3 382)**	**30.8%**	**(2 478)**	**22.5%**	**(5 860)**	**53.3%**	**(1 998)**	**-**	**24.0%**
Capital assets	(10 995)	(3 382)	30.8%	(2 478)	22.5%	(5 860)	53.3%	(1 998)	-	24.0%
Net Cash from/(used) Investing Activities	**(6 795)**	**(3 382)**	**49.8%**	**(2 478)**	**36.5%**	**(5 860)**	**86.2%**	**(1 998)**	**(499.5%)**	**24.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(125)**	**-**	**(117)**	**-**	**(242)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(125)	-	(117)	-	(242)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(125)**	**-**	**(117)**	**-**	**(242)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 622**	**757**	**46.6%**	**653**	**40.3%**	**1 410**	**86.9%**	**(3 373)**	**2.0%**	**(119.4%)**
Cash/cash equivalents at the year begin:	682	6	.9%	763	111.9%	6	.9%	3 980	.5%	(80.8%)
Cash/cash equivalents at the year end:	**2 304**	**763**	**33.1%**	**1 416**	**61.5%**	**1 416**	**61.5%**	**607**	**1.5%**	**133.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	637	4.3%	648	4.4%	544	3.7%	12 912	87.6%	14 742	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**637**	**4.3%**	**648**	**4.4%**	**544**	**3.7%**	**12 912**	**87.6%**	**14 742**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	34	1.2%	74	2.6%	34	1.2%	2 681	95.0%	2 823	19.2%	-	-	-	-
Commercial	218	10.9%	171	8.6%	133	6.7%	1 469	73.8%	1 992	13.5%	-	-	-	-
Households	170	2.6%	210	3.3%	200	3.1%	5 846	91.0%	6 425	43.6%	-	-	-	-
Other	215	6.1%	193	5.5%	177	5.0%	2 916	83.3%	3 501	23.7%	-	-	-	-
Total By Customer Group	**637**	**4.3%**	**648**	**4.4%**	**544**	**3.7%**	**12 912**	**87.6%**	**14 742**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	53	2.7%	(204)	(10.4%)	104	5.3%	2 013	102.4%	1 967	87.9%
Auditor-General	271	100.0%	-	-	-	-	-	-	271	12.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**324**	**14.5%**	**(204)**	**(9.1%)**	**104**	**4.7%**	**2 013**	**90.0%**	**2 238**	**100.0%**

Contact Details

Municipal Manager	AM Dhlomo	035 562 0040
Financial Manager	N Shandu	035 562 0040

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA (KZN274)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**52 607**	**10 406**	**19.8%**	**21 808**	**41.5%**	**32 214**	**61.2%**	**5 736**	**47.8%**	**280.2%**
Property rates	300	115	38.4%	101	33.6%	216	71.9%	109	21.9%	(7.2%)
Property rates - penalties and collection charges	120	-	-	50	41.7%	50	41.7%	30	11.4%	68.9%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	289	5	1.7%	66	22.7%	71	24.5%	27	55.4%	147.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	317	25	8.0%	40	12.6%	65	20.6%	45	79.5%	(10.4%)
Interest earned - external investments	450	111	24.7%	110	24.4%	221	49.2%	113	51.0%	(2.4%)
Interest earned - outstanding debtors	30	35	116.3%	16	53.1%	51	169.3%	11	128.5%	43.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 914	29	1.0%	22	.7%	51	1.7%	222	21.5%	(90.2%)
Licences and permits	2 364	40	1.7%	26	1.1%	67	2.8%	38	4.2%	(30.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 260	10 016	22.6%	21 270	48.1%	31 286	70.7%	5 136	53.0%	314.1%
Other own revenue	1 562	29	1.8%	108	6.9%	137	8.7%	8	196.5%	1 318.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**48 705**	**10 175**	**20.9%**	**16 384**	**33.6%**	**26 560**	**54.5%**	**13 501**	**73.0%**	**21.4%**
Employee related costs	21 303	3 490	16.4%	4 832	22.7%	8 322	39.1%	4 163	39.1%	16.1%
Remuneration of councillors	4 756	953	20.0%	1 013	21.3%	1 966	41.3%	820	49.3%	23.5%
Debt impairment	(324)	933	(288.3%)	-	-	933	(288.3%)	-	-	-
Depreciation and asset impairment	3 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	30	-	-	-	-	-	-	465	127.2%	(100.0%)
Contracted services	890	-	-	-	-	-	-	-	-	-
Transfers and grants	9 250	2 560	27.7%	7 605	82.2%	10 165	109.9%	4 169	6 000.7%	82.4%
Other expenditure	9 800	2 239	22.8%	2 934	29.9%	5 173	52.8%	3 883	87.5%	(24.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 902**	**231**		**5 424**		**5 655**		**(7 764)**		
Transfers recognised - capital	12 188	-	-	1 872	15.4%	1 872	15.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 090**	**231**		**7 296**		**7 527**		**(7 764)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 090**	**231**		**7 296**		**7 527**		**(7 764)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 090**	**231**		**7 296**		**7 527**		**(7 764)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 090**	**231**		**7 296**		**7 527**		**(7 764)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**13 537**	**993**	**7.3%**	**1 258**	**9.3%**	**2 251**	**16.6%**	**2 708**	**1 940.7%**	**(53.5%)**
National Government	12 187	993	8.1%	1 258	10.3%	2 251	18.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 187**	**993**	**8.1%**	**1 258**	**10.3%**	**2 251**	**18.5%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 350	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	2 708	-	(100.0%)
Capital Expenditure Standard Classification	**13 537**	**993**	**7.3%**	**1 258**	**9.3%**	**2 251**	**16.6%**	**2 708**	**1 940.7%**	**(53.5%)**
Governance and Administration	**8 875**	**598**	**6.7%**	**-**	**-**	**598**	**6.7%**	**-**	**-**	**-**
Executive & Council	8 625	598	6.9%	-	-	598	6.9%	-	-	-
Budget & Treasury Office	250	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 662**	**-**	**-**	**-**	**-**	**-**	**-**	**2 708**	**1 940.7%**	**(100.0%)**
Community & Social Services	850	-	-	-	-	-	-	2 708	1 940.7%	(100.0%)
Sport And Recreation	3 112	-	-	-	-	-	-	-	-	-
Public Safety	700	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**395**	**-**	**1 258**	**-**	**1 653**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	395	-	1 258	-	1 653	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**60 694**	**22 940**	**37.8%**	**29 523**	**48.6%**	**52 464**	**86.4%**	**5 736**	**28.7%**	**414.7%**
Ratepayers and other	**3 796**	**181**	**4.8%**	**3 797**	**100.0%**	**3 978**	**104.8%**	**477**	**19.0%**	**696.6%**
Government - operating	44 261	17 886	40.4%	22 293	50.4%	40 179	90.8%	5 136	53.0%	334.0%
Government - capital	12 188	4 840	39.7%	3 418	28.0%	8 258	67.8%	-	-	(100.0%)
Interest	450	33	7.3%	16	3.5%	49	10.9%	124	55.2%	(87.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(46 839)**	**(14 752)**	**31.5%**	**(27 557)**	**58.8%**	**(42 309)**	**90.3%**	**(13 501)**	**80.4%**	**104.1%**
Suppliers and employees	(37 589)	(9 045)	24.1%	(12 838)	34.2%	(21 883)	58.2%	(9 331)	53.9%	37.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 250)	(5 707)	61.7%	(14 719)	159.1%	(20 426)	220.8%	(4 169)	5 995.8%	253.0%
Net Cash from/(used) Operating Activities	**13 855**	**8 188**	**59.1%**	**1 966**	**14.2%**	**10 155**	**73.3%**	**(7 764)**	**(30.0%)**	**(125.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(13 538)**	**(5 529)**	**40.8%**	**(3 683)**	**27.2%**	**(9 212)**	**68.0%**	**-**	**-**	**(100.0%)**
Capital assets	(13 538)	(5 529)	40.8%	(3 683)	27.2%	(9 212)	68.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(13 538)**	**(5 529)**	**40.8%**	**(3 683)**	**27.2%**	**(9 212)**	**68.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**317**	**2 659**	**838.2%**	**(1 716)**	**(541.1%)**	**943**	**297.1%**	**(7 764)**	**(29.9%)**	**(77.9%)**
Cash/cash equivalents at the year begin:	56	(32)	(57.9%)	2 627	4 700.8%	(32)	(57.9%)	8 770	8.6%	(70.0%)
Cash/cash equivalents at the year end:	**373**	**2 627**	**704.0%**	**910**	**244.0%**	**910**	**244.0%**	**1 006**	**.7%**	**(9.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28	2.7%	33	3.2%	27	2.7%	934	91.4%	1 022	56.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	300	-	-	-
Receivables from Exchange Transactions - Waste Management	18	2.8%	2	.3%	2	.2%	624	96.8%	644	35.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	26.9%	-	-	75	54.9%	25	18.2%	136	7.5%	-	-	-	-
Total By Income Source	**82**	**4.5%**	**34**	**1.9%**	**104**	**5.7%**	**1 583**	**87.8%**	**1 803**	**100.0%**	**300**	**16.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	39	6.6%	23	3.9%	58	9.8%	474	79.7%	595	33.0%	-	-	-	-
Commercial	26	3.1%	8	1.0%	31	3.7%	778	92.3%	843	46.7%	-	-	-	-
Households	17	4.6%	3	.7%	14	4.0%	331	90.7%	365	20.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	300	-	-	-
Total By Customer Group	**82**	**4.5%**	**34**	**1.9%**	**104**	**5.7%**	**1 583**	**87.8%**	**1 803**	**100.0%**	**300**	**16.6%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	.7%	-	-	138	44.4%	171	54.9%	312	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2**	**.7%**	**-**	**-**	**138**	**44.4%**	**171**	**54.9%**	**312**	**100.0%**

Contact Details

Municipal Manager	Mr SN Zikhali (Acting)	035 838 8500
Financial Manager	Mr FXH Mhlongo (Acting)	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**117 786**	**42 094**	**35.7%**	**41 462**	**35.2%**	**83 555**	**70.9%**	**36 852**	**91.7%**	**12.5%**
Property rates	21 724	4 727	21.8%	4 860	22.4%	9 587	44.1%	4 445	63.6%	9.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 261	866	20.3%	854	20.0%	1 720	40.4%	1 044	42.8%	(18.2%)
Service charges - other	1 658	421	25.4%	265	16.0%	685	41.3%	405	51.1%	(34.6%)
Rental of facilities and equipment	161	82	51.0%	196	121.8%	278	172.8%	62	101.8%	216.1%
Interest earned - external investments	300	189	62.9%	177	58.9%	365	121.8%	84	859.6%	109.6%
Interest earned - outstanding debtors	4 067	1 316	32.4%	1 398	34.4%	2 714	66.7%	1 335	69.3%	4.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	15 955	16	.1%	19	.1%	35	.2%	39	155.0%	(51.9%)
Licences and permits	2 420	826	34.1%	702	29.0%	1 528	63.2%	709	61.7%	(1.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 739	25 449	38.1%	29 900	44.8%	55 349	82.9%	25 157	92.3%	18.9%
Other own revenue	339	8 051	2 375.1%	3 260	961.6%	11 311	3 336.6%	3 572	7 954.9%	(8.7%)
Gains on disposal of PPE	162	151	93.0%	(169)	(104.0%)	(18)	(11.0%)	-	-	(100.0%)
Operating Expenditure	**127 620**	**26 694**	**20.9%**	**25 155**	**19.7%**	**51 849**	**40.6%**	**21 091**	**46.2%**	**19.3%**
Employee related costs	50 950	7 874	15.5%	10 154	19.9%	18 028	35.4%	8 371	40.5%	21.3%
Remuneration of councillors	10 879	2 134	19.6%	2 150	19.8%	4 284	39.4%	2 150	37.9%	-
Debt impairment	4 867	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 350	-	-	-	-	-	-	-	-	-
Finance charges	510	171	33.5%	-	-	171	33.5%	21	8.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	418	559	133.7%	1 374	328.8%	1 933	462.5%	71	4.2%	1 824.8%
Contracted services	13 188	2 517	19.1%	2 743	20.8%	5 260	39.9%	1 685	58.8%	62.8%
Transfers and grants	-	4 343	-	842	-	5 185	-	6 714	-	(87.5%)
Other expenditure	39 458	9 097	23.1%	7 891	20.0%	16 988	43.1%	2 078	38.5%	279.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 834)**	**15 400**		**16 307**		**31 707**		**15 761**		
Transfers recognised - capital	33 498	3 235	9.7%	588	1.8%	3 823	11.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 664**	**18 635**		**16 895**		**35 530**		**15 761**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23 664**	**18 635**		**16 895**		**35 530**		**15 761**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 664**	**18 635**		**16 895**		**35 530**		**15 761**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 664**	**18 635**		**16 895**		**35 530**		**15 761**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**30 449**	**8 569**	**28.1%**	**2 917**	**9.6%**	**11 486**	**37.7%**	**6 404**	**37.4%**	**(54.4%)**
National Government	30 449	8 347	27.4%	2 905	9.5%	11 252	37.0%	6 381	32.9%	(54.5%)
Provincial Government	-	-	-	-	-	-	-	22	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	222	-	-	-	222	-	-	-	-
Transfers recognised - capital	**30 449**	**8 569**	**28.1%**	**2 905**	**9.5%**	**11 474**	**37.7%**	**6 404**	**33.1%**	**(54.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	12	-	12	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**30 449**	**8 569**	**28.1%**	**2 917**	**9.6%**	**11 486**	**37.7%**	**6 404**	**37.4%**	**(54.4%)**
Governance and Administration	**-**	**222**	**-**	**12**	**-**	**234**	**-**	**22**	**-**	**(47.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	222	-	-	-	222	-	22	-	(100.0%)
Corporate Services	-	-	-	12	-	12	-	-	-	(100.0%)
Community and Public Safety	**2 573**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1 287	-	-	-	-	-	-	-	-	-
Sport And Recreation	257	-	-	-	-	-	-	-	-	-
Public Safety	77	-	-	-	-	-	-	-	-	-
Housing	901	-	-	-	-	-	-	-	-	-
Health	51	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 876**	**8 347**	**29.9%**	**2 905**	**10.4%**	**11 252**	**40.4%**	**6 381**	**34.0%**	**(54.5%)**
Planning and Development	8 363	-	-	-	-	-	-	2 640	-	(100.0%)
Road Transport	16 725	8 347	49.9%	2 905	17.4%	11 252	67.3%	3 741	12.1%	(22.3%)
Environmental Protection	2 788	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**136 881**	**50 395**	**36.8%**	**39 325**	**28.7%**	**89 720**	**65.5%**	**36 447**	**75.0%**	**7.9%**
Ratepayers and other	**32 273**	**9 925**	**30.8%**	**10 724**	**33.2%**	**20 649**	**64.0%**	**9 576**	**105.7%**	**12.0%**
Government - operating	68 018	27 105	39.8%	16 138	23.7%	43 243	63.6%	16 254	73.0%	(.7%)
Government - capital	32 223	13 176	40.9%	12 322	38.2%	25 498	79.1%	9 201	54.8%	33.9%
Interest	4 367	189	4.3%	141	3.2%	330	7.5%	1 416	-	(90.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(106 474)**	**(22 720)**	**21.3%**	**(27 872)**	**26.2%**	**(50 592)**	**47.5%**	**(15 257)**	**53.2%**	**82.7%**
Suppliers and employees	(106 274)	(21 451)	20.2%	(27 321)	25.7%	(48 772)	45.9%	(15 056)	53.4%	81.5%
Finance charges	(200)	-	-	-	-	-	-	(21)	8.9%	(100.0%)
Transfers and grants	-	(1 270)	-	(550)	-	(1 820)	-	(180)	-	205.8%
Net Cash from/(used) Operating Activities	**30 407**	**27 674**	**91.0%**	**11 453**	**37.7%**	**39 128**	**128.7%**	**21 190**	**123.7%**	**(45.9%)**
Cash Flow from Investing Activities										
Receipts	**11 186**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2.5%**	**-**
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	5 186	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(33 498)**	**(10 410)**	**31.1%**	**(15 812)**	**47.2%**	**(26 223)**	**78.3%**	**(6 381)**	**29.7%**	**147.8%**
Capital assets	(33 498)	(10 410)	31.1%	(15 812)	47.2%	(26 223)	78.3%	(6 381)	29.7%	147.8%
Net Cash from/(used) Investing Activities	**(22 312)**	**(10 410)**	**46.7%**	**(15 812)**	**70.9%**	**(26 223)**	**117.5%**	**(6 381)**	**36.3%**	**147.8%**
Cash Flow from Financing Activities										
Receipts	**2 537**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 537	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(891)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**44.5%**	**-**
Repayment of borrowing	(891)	-	-	-	-	-	-	-	44.5%	-
Net Cash from/(used) Financing Activities	**1 646**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**44.5%**	**-**
Net Increase/(Decrease) in cash held	**9 741**	**17 264**	**177.2%**	**(4 359)**	**(44.7%)**	**12 905**	**132.5%**	**14 808**	**488.2%**	**(129.4%)**
Cash/cash equivalents at the year begin:	856	12 742	1 488.5%	30 006	3 505.3%	12 742	1 488.5%	12 477	96.1%	140.5%
Cash/cash equivalents at the year end:	**10 597**	**30 006**	**283.2%**	**25 647**	**242.0%**	**25 647**	**242.0%**	**27 285**	**858.3%**	**(6.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 155	5.0%	301	.7%	1 692	3.9%	39 343	90.5%	43 491	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 155**	**5.0%**	**301**	**.7%**	**1 692**	**3.9%**	**39 343**	**90.5%**	**43 491**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	105	8.4%	(1 172)	(93.8%)	271	21.7%	2 046	163.7%	1 250	2.9%	-	-	-	-
Commercial	649	10.4%	431	6.9%	356	5.7%	4 797	77.0%	6 233	14.3%	-	-	-	-
Households	1 156	3.5%	871	2.7%	869	2.7%	29 706	91.1%	32 601	75.0%	-	-	-	-
Other	245	7.2%	171	5.0%	197	5.8%	2 794	82.0%	3 407	7.8%	-	-	-	-
Total By Customer Group	**2 155**	**5.0%**	**301**	**.7%**	**1 692**	**3.9%**	**39 343**	**90.5%**	**43 491**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 955	64.3%	119	3.9%	210	6.9%	756	24.9%	3 040	99.4%
Auditor-General	-	-	-	-	-	-	18	100.0%	18	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 955**	**63.9%**	**119**	**3.9%**	**210**	**6.9%**	**774**	**25.3%**	**3 058**	**100.0%**

Contact Details

Municipal Manager	Mr S R Ntuli	035 550 0069/50
Financial Manager	Mr BM Thusi	035 550 6428

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**310 268**	**102 532**	**33.0%**	**96 752**	**31.2%**	**199 284**	**64.2%**	**57 124**	**55.2%**	**69.4%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 742	1 551	32.7%	1 880	39.6%	3 431	72.4%	293	20.6%	540.6%
Service charges - water revenue	35 994	12 779	35.5%	8 680	24.1%	21 459	59.6%	5	6.8%	176 751.2%
Service charges - sanitation revenue	1 699	371	21.8%	319	18.8%	689	40.6%	-	3.3%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	165	17	10.1%	24	14.3%	40	24.4%	-	9.5%	(100.0%)
Interest earned - external investments	12 870	1 271	9.9%	936	7.3%	2 207	17.1%	1 072	114.5%	(12.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	6.8%	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	218 530	80 288	36.7%	84 150	38.5%	164 438	75.2%	55 456	66.8%	51.7%
Other own revenue	36 270	6 255	17.2%	764	2.1%	7 019	19.4%	298	76.0%	156.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**310 268**	**108 196**	**34.9%**	**75 476**	**24.3%**	**183 672**	**59.2%**	**38 676**	**34.4%**	**95.2%**
Employee related costs	118 630	30 769	25.9%	26 633	22.5%	57 401	48.4%	20 457	49.4%	30.2%
Remuneration of councillors	10 354	1 747	16.9%	1 436	13.9%	3 183	30.7%	1 628	61.9%	(11.8%)
Debt impairment	18 557	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 414	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	1	-	1	-	6	23.5%	(86.3%)
Bulk purchases	51 449	27 880	54.2%	9 281	18.0%	37 161	72.2%	4 668	19.7%	98.8%
Other Materials	26 032	10 814	41.5%	11 161	42.9%	21 974	84.4%	2 372	65.2%	370.6%
Contracted services	21 660	2 588	11.9%	2 509	11.6%	5 096	23.5%	1 218	98.1%	106.0%
Transfers and grants	3 169	3 257	102.8%	6 352	200.5%	9 609	303.2%	930	-	582.8%
Other expenditure	27 004	31 142	115.3%	18 105	67.0%	49 247	182.4%	7 397	26.8%	144.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**(5 665)**		**21 276**		**15 611**		**18 449**		
Transfers recognised - capital	238 505	-	-	91 995	38.6%	91 995	38.6%	33 411	15.5%	175.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	3 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**241 505**	**(5 665)**		**113 271**		**107 606**		**51 859**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**241 505**	**(5 665)**		**113 271**		**107 606**		**51 859**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**241 505**	**(5 665)**		**113 271**		**107 606**		**51 859**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**241 505**	**(5 665)**		**113 271**		**107 606**		**51 859**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**241 505**	**70 743**	**29.3%**	**48 038**	**19.9%**	**118 780**	**49.2%**	**68 114**	**41.8%**	**(29.5%)**
National Government	234 707	70 088	29.9%	46 506	19.8%	116 594	49.7%	68 114	41.8%	(31.7%)
Provincial Government	3 798	655	17.2%	-	-	655	17.2%	-	-	-
District Municipality	3 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**241 505**	**70 743**	**29.3%**	**46 506**	**19.3%**	**117 249**	**48.5%**	**68 114**	**41.8%**	**(31.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 531	-	1 531	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**241 505**	**70 743**	**29.3%**	**48 038**	**19.9%**	**118 780**	**49.2%**	**68 114**	**41.8%**	**(29.5%)**
Governance and Administration	**3 000**	**-**	**-**	**611**	**20.4%**	**611**	**20.4%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 000	-	-	611	20.4%	611	20.4%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**17 798**	**2 346**	**13.2%**	**2 573**	**14.5%**	**4 919**	**27.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	14 000	2 346	16.8%	2 573	18.4%	4 919	35.1%	-	-	(100.0%)
Sport And Recreation	3 798	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**220 707**	**68 397**	**31.0%**	**44 853**	**20.3%**	**113 250**	**51.3%**	**68 114**	**51.4%**	**(34.1%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	168 707	49 075	29.1%	25 102	14.9%	74 177	44.0%	66 430	50.4%	(62.2%)
Waste Water Management	52 000	19 322	37.2%	19 751	38.0%	39 074	75.1%	1 684	-	1 073.0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**540 068**	**501 174**	**92.8%**	**338 452**	**62.7%**	**839 626**	**155.5%**	**254 384**	**151.8%**	**33.0%**
Ratepayers and other	**70 163**	**324 072**	**461.9%**	**254 115**	**362.2%**	**578 187**	**824.1%**	**108 493**	**1 577.1%**	**134.2%**
Government - operating	218 530	85 000	38.9%	64 452	29.5%	149 452	68.4%	60 652	79.5%	6.3%
Government - capital	238 505	90 831	38.1%	19 193	8.0%	110 024	46.1%	84 231	55.5%	(77.2%)
Interest	12 870	1 271	9.9%	693	5.4%	1 964	15.3%	1 008	113.2%	(31.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(258 299)**	**(353 091)**	**136.7%**	**(417 996)**	**161.8%**	**(771 086)**	**298.5%**	**(172 597)**	**422.0%**	**142.2%**
Suppliers and employees	(258 299)	(353 091)	136.7%	(417 996)	161.8%	(771 086)	298.5%	(172 597)	422.0%	142.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**281 769**	**148 083**	**52.6%**	**(79 543)**	**(28.2%)**	**68 540**	**24.3%**	**81 788**	**75.9%**	**(197.3%)**
Cash Flow from Investing Activities										
Receipts	**220 065**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	65	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	220 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(241 505)**	**(84 401)**	**34.9%**	**(72 106)**	**29.9%**	**(156 507)**	**64.8%**	**(64 750)**	**30.7%**	**11.4%**
Capital assets	(241 505)	(84 401)	34.9%	(72 106)	29.9%	(156 507)	64.8%	(64 750)	30.7%	11.4%
Net Cash from/(used) Investing Activities	**(21 440)**	**(84 401)**	**393.7%**	**(72 106)**	**336.3%**	**(156 507)**	**730.0%**	**(64 750)**	**30.7%**	**11.4%**
Cash Flow from Financing Activities										
Receipts	**40**	**182**	**455.2%**	**83**	**207.2%**	**265**	**662.4%**	**18**	**234.6%**	**372.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40	182	455.2%	83	207.2%	265	662.4%	18	234.6%	372.4%
Payments	**-**	**(776)**	**-**	**-**	**-**	**(776)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(776)	-	-	-	(776)	-	-	-	-
Net Cash from/(used) Financing Activities	**40**	**(594)**	**(1 484.8%)**	**83**	**207.2%**	**(511)**	**(1 277.6%)**	**18**	**(2.4%)**	**372.4%**
Net Increase/(Decrease) in cash held	**260 369**	**63 089**	**24.2%**	**(151 567)**	**(58.2%)**	**(88 478)**	**(34.0%)**	**17 055**	**228.4%**	**(988.7%)**
Cash/cash equivalents at the year begin:	318 627	(73 277)	(23.0%)	(10 189)	(3.2%)	(73 277)	(23.0%)	279 609	39.9%	(103.6%)
Cash/cash equivalents at the year end:	**578 996**	**(10 189)**	**(1.8%)**	**(161 755)**	**(27.9%)**	**(161 755)**	**(27.9%)**	**296 664**	**102.2%**	**(154.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	381	.3%	2 446	1.6%	2 420	1.6%	143 807	96.5%	149 054	92.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(15)	(.3%)	221	4.6%	96	2.0%	4 501	93.7%	4 804	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	73	.9%	73	.9%	8 013	98.2%	8 159	5.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3	100.0%	3	-	-	-	-	-
Total By Income Source	**366**	**.2%**	**2 741**	**1.7%**	**2 589**	**1.6%**	**156 323**	**96.5%**	**162 020**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(555)	(10.9%)	431	8.5%	221	4.4%	4 986	98.1%	5 083	3.1%	-	-	-	-
Commercial	662	3.0%	517	2.3%	414	1.9%	20 659	92.8%	22 251	13.7%	-	-	-	-
Households	259	.2%	1 793	1.3%	1 954	1.5%	130 679	97.0%	134 685	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**366**	**.2%**	**2 741**	**1.7%**	**2 589**	**1.6%**	**156 323**	**96.5%**	**162 020**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 897	100.0%	-	-	-	-	-	-	1 897	(38.7%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 405	100.0%	-	-	-	-	-	-	1 405	(28.6%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(9 429)	114.9%	(5 223)	63.6%	1 285	(15.7%)	5 160	(62.9%)	(8 208)	167.3%
Total	**(6 127)**	**124.9%**	**(5 223)**	**106.5%**	**1 285**	**(26.2%)**	**5 160**	**(105.2%)**	**(4 906)**	**100.0%**

Contact Details

Municipal Manager	Mr SN Dubazana	035 573 8613
Financial Manager	MS Dlamini	035 573 8695

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**67 490**	**30 957**	**45.9%**	**13 757**	**20.4%**	**44 713**	**66.3%**	**17 479**	**72.1%**	**(21.3%)**
Property rates	4 800	1 524	31.8%	1 524	31.8%	3 048	63.5%	1 426	61.5%	6.9%
Property rates - penalties and collection charges	120	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	280	64	22.8%	66	23.7%	130	46.5%	66	-	1.2%
Rental of facilities and equipment	100	27	27.2%	37	37.2%	64	64.4%	15	34.4%	140.1%
Interest earned - external investments	150	33	21.9%	87	57.9%	120	79.8%	-	-	(100.0%)
Interest earned - outstanding debtors	-	100	-	161	-	261	-	113	-	42.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	500	16	3.1%	21	4.3%	37	7.4%	9	3.1%	137.4%
Licences and permits	-	69	-	54	-	123	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 304	28 862	47.1%	10 456	17.1%	39 318	64.1%	13 382	67.1%	(21.9%)
Other own revenue	236	262	110.9%	1 350	572.1%	1 612	682.9%	2 468	1 226.5%	(45.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**61 405**	**18 682**	**30.4%**	**17 029**	**27.7%**	**35 711**	**58.2%**	**19 157**	**79.8%**	**(11.1%)**
Employee related costs	20 828	5 275	25.3%	6 215	29.8%	11 490	55.2%	5 312	53.1%	17.0%
Remuneration of councillors	6 927	1 110	16.0%	1 679	24.2%	2 790	40.3%	1 072	33.5%	56.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 100	-	-	-	-	-	-	-	-	-
Finance charges	293	-	-	31	10.6%	31	10.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	58	-	58	-	-	-	(100.0%)
Contracted services	600	354	59.1%	257	42.9%	612	101.9%	311	304.6%	(17.2%)
Transfers and grants	375	81	21.6%	154	41.1%	235	62.7%	-	-	(100.0%)
Other expenditure	30 282	11 861	39.2%	8 634	28.5%	20 496	67.7%	12 462	115.2%	(30.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 085**	**12 275**		**(3 273)**		**9 002**		**(1 678)**		
Transfers recognised - capital	20 640	7 319	35.5%	11 616	56.3%	18 935	91.7%	12 357	94.7%	(6.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 725**	**19 594**		**8 343**		**27 937**		**10 679**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 725**	**19 594**		**8 343**		**27 937**		**10 679**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 725**	**19 594**		**8 343**		**27 937**		**10 679**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 725**	**19 594**		**8 343**		**27 937**		**10 679**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**25 340**	**9 598**	**37.9%**	**9 499**	**37.5%**	**19 097**	**75.4%**	**1 770**	**12.4%**	**436.6%**
National Government	20 640	8 750	42.4%	9 231	44.7%	17 980	87.1%	1 770	14.8%	421.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 640**	**8 750**	**42.4%**	**9 231**	**44.7%**	**17 980**	**87.1%**	**1 770**	**14.8%**	**421.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 700	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	848	-	268	-	1 117	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**25 340**	**9 598**	**37.9%**	**9 499**	**37.5%**	**19 097**	**75.4%**	**1 770**	**12.4%**	**436.6%**
Governance and Administration	**4 700**	**9 598**	**204.2%**	**9 499**	**202.1%**	**19 097**	**406.3%**	**1 770**	**48.0%**	**436.6%**
Executive & Council	-	9 598	-	9 499	-	19 097	-	1 770	-	436.6%
Budget & Treasury Office	4 700	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**20 640**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	20 640	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**87 762**	**38 466**	**43.8%**	**24 803**	**28.3%**	**63 269**	**72.1%**	**29 278**	**77.7%**	**(15.3%)**
Ratepayers and other	**6 040**	**2 285**	**37.8%**	**2 731**	**45.2%**	**5 016**	**83.0%**	**3 539**	**114.5%**	**(22.8%)**
Government - operating	60 932	29 862	49.0%	10 456	17.2%	40 318	66.2%	13 382	67.1%	(21.9%)
Government - capital	20 640	6 319	30.6%	11 616	56.3%	17 935	86.9%	12 357	94.7%	(6.0%)
Interest	150	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(62 598)**	**(36 495)**	**58.3%**	**(20 037)**	**32.0%**	**(56 533)**	**90.3%**	**(28 139)**	**109.3%**	**(28.8%)**
Suppliers and employees	(61 930)	(36 482)	58.9%	(20 037)	32.4%	(56 519)	91.3%	(28 139)	110.0%	(28.8%)
Finance charges	(293)	-	-	-	-	-	-	-	-	-
Transfers and grants	(375)	(14)	3.6%	-	-	(14)	3.6%	-	-	-
Net Cash from/(used) Operating Activities	**25 164**	**1 971**	**7.8%**	**4 766**	**18.9%**	**6 737**	**26.8%**	**1 139**	**8.6%**	**318.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**8 116**	**-**	**10 983**	**-**	**19 099**	**-**	**5 800**	**-**	**89.4%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	8 116	-	10 983	-	19 099	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	5 800	-	(100.0%)
Payments	**(25 340)**	**(8 990)**	**35.5%**	**(9 581)**	**37.8%**	**(18 571)**	**73.3%**	**-**	**-**	**(100.0%)**
Capital assets	(25 340)	(8 990)	35.5%	(9 581)	37.8%	(18 571)	73.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(25 340)**	**(873)**	**3.4%**	**1 401**	**(5.5%)**	**528**	**(2.1%)**	**5 800**	**(27.7%)**	**(75.8%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(176)**	**1 098**	**(624.9%)**	**6 167**	**(3 510.2%)**	**7 264**	**(4 135.0%)**	**6 939**	**372.4%**	**(11.1%)**
Cash/cash equivalents at the year begin:	1 889	837	44.3%	1 935	102.4%	837	44.3%	1 046	-	84.9%
Cash/cash equivalents at the year end:	**1 713**	**1 935**	**112.9%**	**8 102**	**472.9%**	**8 102**	**472.9%**	**7 985**	**382.4%**	**1.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	512	7.7%	306	4.6%	267	4.0%	5 549	83.6%	6 634	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**512**	**7.7%**	**306**	**4.6%**	**267**	**4.0%**	**5 549**	**83.6%**	**6 634**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	159	4.3%	158	4.2%	154	4.1%	3 259	87.4%	3 730	56.2%	-	-	-	-
Commercial	200	22.7%	42	4.8%	34	3.9%	601	68.5%	878	13.2%	-	-	-	-
Households	106	7.6%	73	5.2%	57	4.0%	1 170	83.2%	1 406	21.2%	-	-	-	-
Other	47	7.6%	33	5.3%	22	3.6%	518	83.5%	621	9.4%	-	-	-	-
Total By Customer Group	**512**	**7.7%**	**306**	**4.6%**	**267**	**4.0%**	**5 549**	**83.6%**	**6 634**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	424	98.1%	8	1.9%	-	-	-	-	433	38.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	698	100.0%	-	-	-	-	-	-	698	61.7%
Total	**1 122**	**99.3%**	**8**	**.7%**	**-**	**-**	**-**	**-**	**1 130**	**100.0%**

Contact Details

Municipal Manager	KE Gamede	035 580 1421
Financial Manager	MJ Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 997 756**	**595 516**	**29.8%**	**554 488**	**27.8%**	**1 150 004**	**57.6%**	**474 016**	**56.9%**	**17.0%**
Property rates	275 000	71 174	25.9%	68 076	24.8%	139 250	50.6%	61 078	59.5%	11.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	97 949	-	(100.0%)
Service charges - electricity revenue	1 144 131	385 184	33.7%	335 963	29.4%	721 147	63.0%	185 459	51.2%	81.2%
Service charges - water revenue	167 641	45 151	26.9%	44 735	26.7%	89 886	53.6%	27 663	41.4%	61.7%
Service charges - sanitation revenue	74 242	18 105	24.4%	18 531	25.0%	36 636	49.3%	18 067	51.3%	2.6%
Service charges - refuse revenue	57 320	14 692	25.6%	14 662	25.6%	29 354	51.2%	13 178	42.7%	11.3%
Service charges - other	8 782	2 152	24.5%	2 708	30.8%	4 860	55.3%	2 773	51.5%	(2.3%)
Rental of facilities and equipment	10 878	3 752	34.5%	3 001	27.6%	6 754	62.1%	3 952	160.8%	(24.1%)
Interest earned - external investments	4 152	1 504	36.2%	3 027	72.9%	4 531	109.1%	1 455	129.8%	108.1%
Interest earned - outstanding debtors	1 597	322	20.1%	381	23.8%	702	44.0%	437	66.5%	(12.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10 102	2 441	24.2%	2 105	20.8%	4 546	45.0%	2 830	270.9%	(25.6%)
Licences and permits	2 747	438	15.9%	386	14.1%	824	30.0%	486	57.0%	(20.6%)
Agency services	5 800	1 445	24.9%	1 700	29.3%	3 144	54.2%	1 374	54.0%	23.7%
Transfers recognised - operational	219 635	47 996	21.9%	56 712	25.8%	104 708	47.7%	47 552	46.5%	19.3%
Other own revenue	15 729	1 160	7.4%	2 502	15.9%	3 662	23.3%	9 587	79.5%	(73.9%)
Gains on disposal of PPE	-	-	-	0	-	0	-	175	-	(99.9%)
Operating Expenditure	**1 989 414**	**566 368**	**28.5%**	**479 407**	**24.1%**	**1 045 774**	**52.6%**	**503 616**	**58.9%**	**(4.8%)**
Employee related costs	508 764	117 122	23.0%	122 728	24.1%	239 850	47.1%	111 791	47.9%	9.8%
Remuneration of councillors	21 529	2 866	13.3%	4 299	20.0%	7 165	33.3%	3 938	40.8%	9.2%
Debt impairment	2 075	1 433	69.1%	1 038	50.0%	2 471	119.1%	-	5.9%	(100.0%)
Depreciation and asset impairment	145 218	48 181	33.2%	33 742	23.2%	81 923	56.4%	73 054	137.6%	(53.8%)
Finance charges	75 538	18 885	25.0%	18 885	25.0%	37 769	50.0%	20 610	50.0%	(8.4%)
Bulk purchases	928 881	313 101	33.7%	212 157	22.8%	525 258	56.5%	228 329	59.7%	(7.1%)
Other Materials	24 033	5 818	24.2%	5 258	21.9%	11 076	46.1%	5 691	30.4%	(7.6%)
Contracted services	129 661	27 125	20.9%	37 662	29.0%	64 787	50.0%	29 600	45.7%	27.2%
Transfers and grants	9 904	1 775	17.9%	1 647	16.6%	3 422	34.6%	1 617	37.9%	1.9%
Other expenditure	143 811	30 062	20.9%	41 991	29.2%	72 053	50.1%	28 985	57.4%	44.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 342**	**29 148**		**75 082**		**104 229**		**(29 600)**		
Transfers recognised - capital	93 697	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**102 040**	**29 148**		**75 082**		**104 229**		**(29 600)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**102 040**	**29 148**		**75 082**		**104 229**		**(29 600)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**102 040**	**29 148**		**75 082**		**104 229**		**(29 600)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**102 040**	**29 148**		**75 082**		**104 229**		**(29 600)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**338 714**	**23 581**	**7.0%**	**29 853**	**8.8%**	**53 434**	**15.8%**	**30 824**	**22.6%**	**(3.2%)**
National Government	83 697	15 231	18.2%	8 531	10.2%	23 762	28.4%	20 798	29.5%	(59.0%)
Provincial Government	10 000	531	5.3%	755	7.5%	1 286	12.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**93 697**	**15 762**	**16.8%**	**9 285**	**9.9%**	**25 048**	**26.7%**	**20 798**	**26.9%**	**(55.4%)**
Borrowing	136 119	2 326	1.7%	9 570	7.0%	11 896	8.7%	6 009	22.1%	59.3%
Internally generated funds	92 661	4 572	4.9%	9 829	10.6%	14 401	15.5%	3 204	10.4%	206.8%
Public contributions and donations	16 237	921	5.7%	1 168	7.2%	2 089	12.9%	814	-	43.5%
Capital Expenditure Standard Classification	**338 714**	**23 581**	**7.0%**	**29 853**	**8.8%**	**53 434**	**15.8%**	**30 824**	**22.6%**	**(3.2%)**
Governance and Administration	**42 153**	**1 996**	**4.7%**	**5 630**	**13.4%**	**7 626**	**18.1%**	**1 911**	**26.6%**	**194.7%**
Executive & Council	375	-	-	227	60.6%	227	60.6%	-	-	(100.0%)
Budget & Treasury Office	4 751	28	.6%	-	-	28	.6%	15	3.7%	(100.0%)
Corporate Services	37 027	1 968	5.3%	5 402	14.6%	7 370	19.9%	1 895	27.0%	185.0%
Community and Public Safety	**61 156**	**2 550**	**4.2%**	**4 741**	**7.8%**	**7 291**	**11.9%**	**3 515**	**17.3%**	**34.9%**
Community & Social Services	16 572	1 494	9.0%	2 119	12.8%	3 613	21.8%	433	8.1%	389.3%
Sport And Recreation	24 693	138	.6%	1 028	4.2%	1 166	4.7%	488	13.7%	110.8%
Public Safety	13 697	312	2.3%	629	4.6%	941	6.9%	1 281	31.3%	(50.9%)
Housing	-	531	-	755	-	1 286	-	1 186	17.3%	(36.4%)
Health	6 193	76	1.2%	210	3.4%	285	4.6%	127	39.8%	64.8%
Economic and Environmental Services	**37 935**	**351**	**.9%**	**3 559**	**9.4%**	**3 911**	**10.3%**	**659**	**10.2%**	**440.4%**
Planning and Development	156	14	9.0%	19	12.5%	33	21.5%	47	64.8%	(58.4%)
Road Transport	37 780	337	.9%	3 540	9.4%	3 877	10.3%	612	10.0%	478.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**197 470**	**18 684**	**9.5%**	**15 923**	**8.1%**	**34 606**	**17.5%**	**24 740**	**25.1%**	**(35.6%)**
Electricity	58 818	1 964	3.3%	2 563	4.4%	4 527	7.7%	5 192	26.3%	(50.6%)
Water	52 449	10 973	20.9%	8 922	17.0%	19 895	37.9%	4 522	12.6%	97.3%
Waste Water Management	75 182	5 747	7.6%	4 400	5.9%	10 147	13.5%	15 026	32.6%	(70.7%)
Waste Management	11 021	-	-	38	.3%	38	.3%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**2 055 974**	**662 772**	**32.2%**	**583 786**	**28.4%**	**1 246 558**	**60.6%**	**514 624**	**59.9%**	**13.4%**
Ratepayers and other	**1 736 925**	**543 740**	**31.3%**	**476 031**	**27.4%**	**1 019 771**	**58.7%**	**434 020**	**58.8%**	**9.7%**
Government - operating	219 635	94 196	42.9%	66 284	30.2%	160 480	73.1%	61 682	69.7%	7.5%
Government - capital	93 697	22 628	24.2%	38 068	40.6%	60 696	64.8%	17 064	56.3%	123.1%
Interest	5 717	2 208	38.6%	3 403	59.5%	5 611	98.1%	1 858	103.4%	83.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 823 984)**	**(535 417)**	**29.4%**	**(472 514)**	**25.9%**	**(1 007 931)**	**55.3%**	**(684 062)**	**86.9%**	**(30.9%)**
Suppliers and employees	(1 746 428)	(516 909)	29.6%	(437 124)	25.0%	(954 033)	54.6%	(644 789)	88.8%	(32.2%)
Finance charges	(75 538)	(18 007)	23.8%	(35 076)	46.4%	(53 083)	70.3%	(39 082)	51.4%	(10.3%)
Transfers and grants	(2 018)	(501)	24.8%	(314)	15.6%	(815)	40.4%	(191)	20.7%	64.4%
Net Cash from/(used) Operating Activities	**231 990**	**127 355**	**54.9%**	**111 272**	**48.0%**	**238 627**	**102.9%**	**(169 438)**	**(133.8%)**	**(165.7%)**
Cash Flow from Investing Activities										
Receipts	**10 000**	**690**	**6.9%**	**54**	**.5%**	**744**	**7.4%**	**367 546**	**-**	**(100.0%)**
Proceeds on disposal of PPE	10 000	690	6.9%	54	.5%	744	7.4%	17 546	-	(99.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	350 000	-	(100.0%)
Payments	**(237 742)**	**(17 167)**	**7.2%**	**(29 898)**	**12.6%**	**(47 065)**	**19.8%**	**(24 923)**	**24.7%**	**20.0%**
Capital assets	(237 742)	(17 167)	7.2%	(29 898)	12.6%	(47 065)	19.8%	(24 923)	24.7%	20.0%
Net Cash from/(used) Investing Activities	**(227 742)**	**(16 477)**	**7.2%**	**(29 844)**	**13.1%**	**(46 321)**	**20.3%**	**342 623**	**(283.6%)**	**(108.7%)**
Cash Flow from Financing Activities										
Receipts	**100 000**	**1 746**	**1.7%**	**1 027**	**1.0%**	**2 773**	**2.8%**	**626**	**-**	**64.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 746	-	1 027	-	2 773	-	626	-	64.1%
Payments	**(109 091)**	**(24 076)**	**22.1%**	**(43 256)**	**39.7%**	**(67 332)**	**61.7%**	**(189 250)**	**206.8%**	**(77.1%)**
Repayment of borrowing	(109 091)	(24 076)	22.1%	(43 256)	39.7%	(67 332)	61.7%	(189 250)	206.8%	(77.1%)
Net Cash from/(used) Financing Activities	**(9 091)**	**(22 330)**	**245.6%**	**(42 229)**	**464.5%**	**(64 559)**	**710.1%**	**(188 624)**	**205.2%**	**(77.6%)**
Net Increase/(Decrease) in cash held	**(4 843)**	**88 548**	**(1 828.4%)**	**39 199**	**(809.4%)**	**127 747**	**(2 637.8%)**	**(15 439)**	**(115.2%)**	**(353.9%)**
Cash/cash equivalents at the year begin:	314 047	280 396	89.3%	368 944	117.5%	280 396	89.3%	278 805	118.9%	32.3%
Cash/cash equivalents at the year end:	**309 204**	**368 944**	**119.3%**	**408 143**	**132.0%**	**408 143**	**132.0%**	**263 366**	**280.4%**	**55.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 881	48.9%	2 570	5.3%	1 636	3.4%	20 757	42.5%	48 844	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	123 020	95.5%	2 034	1.6%	(720)	(.6%)	4 494	3.5%	128 828	49.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 886	60.2%	1 820	6.1%	1 004	3.4%	8 986	30.3%	29 697	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	5 424	46.0%	866	7.3%	425	3.6%	5 085	43.1%	11 799	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 817	56.7%	475	7.1%	242	3.6%	2 198	32.7%	6 732	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(634)	(1.7%)	1 605	4.3%	2 102	5.7%	33 981	91.7%	37 054	14.1%	-	-	-	-
Total By Income Source	**173 394**	**65.9%**	**9 370**	**3.6%**	**4 689**	**1.8%**	**75 501**	**28.7%**	**262 954**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 022	52.6%	772	8.1%	398	4.2%	3 346	35.1%	9 539	3.6%	-	-	-	-
Commercial	133 208	77.9%	5 671	3.3%	2 126	1.2%	29 957	17.5%	170 963	65.0%	-	-	-	-
Households	32 652	45.3%	2 301	3.2%	1 746	2.4%	35 384	49.1%	72 083	27.4%	-	-	-	-
Other	2 512	24.2%	626	6.0%	419	4.0%	6 813	65.7%	10 370	3.9%	-	-	-	-
Total By Customer Group	**173 394**	**65.9%**	**9 370**	**3.6%**	**4 689**	**1.8%**	**75 501**	**28.7%**	**262 954**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	29 522	100.0%	-	-	-	-	-	-	29 522	23.0%
Bulk Water	13 853	100.0%	-	-	-	-	-	-	13 853	10.8%
PAYE deductions	5 099	100.0%	-	-	-	-	-	-	5 099	4.0%
VAT (output less input)	1 500	100.0%	-	-	-	-	-	-	1 500	1.2%
Pensions / Retirement	5 894	100.0%	-	-	-	-	-	-	5 894	4.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	71 455	100.0%	-	-	-	-	-	-	71 455	55.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	876	100.0%	-	-	-	-	-	-	876	.7%
Total	**128 199**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**128 199**	**100.0%**

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NTAMBANANA (KZN283)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**50 669**	**15 289**	**30.2%**	**20 417**	**40.3%**	**35 706**	**70.5%**	**16 674**	**56.3%**	**22.5%**
Property rates	1 679	889	53.0%	338	20.1%	1 228	73.1%	80	78.9%	321.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	5	-	5	-	10	-	-	-	(100.0%)
Interest earned - external investments	570	-	-	-	-	-	-	9	8.6%	(100.0%)
Interest earned - outstanding debtors	-	5	-	16	-	21	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 428	12 890	27.8%	19 968	43.0%	32 858	70.8%	14 351	56.9%	39.1%
Other own revenue	1 992	1 499	75.3%	90	4.5%	1 589	79.8%	2 233	673.4%	(96.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**49 379**	**6 380**	**12.9%**	**8 730**	**17.7%**	**15 110**	**30.6%**	**8 026**	**34.0%**	**8.8%**
Employee related costs	11 030	2 523	22.9%	3 161	28.7%	5 684	51.5%	3 450	68.5%	(8.4%)
Remuneration of councillors	3 232	749	23.2%	749	23.2%	1 498	46.3%	1 355	88.2%	(44.7%)
Debt impairment	84	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 065	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	510	-	-	-	-	-	-	-	-	-
Contracted services	14 946	278	1.9%	371	2.5%	649	4.3%	161	6.1%	129.7%
Transfers and grants	944	2	.2%	-	-	2	.2%	-	-	-
Other expenditure	17 567	2 828	16.1%	4 450	25.3%	7 278	41.4%	3 060	23.9%	45.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 290**	**8 909**		**11 687**		**20 595**		**8 648**		
Transfers recognised - capital	13 412	8 736	65.1%	7 356	54.8%	16 092	120.0%	9 552	189.7%	(23.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 702**	**17 645**		**19 043**		**36 687**		**18 200**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 702**	**17 645**		**19 043**		**36 687**		**18 200**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 702**	**17 645**		**19 043**		**36 687**		**18 200**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 702**	**17 645**		**19 043**		**36 687**		**18 200**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**13 676**	**2 040**	**14.9%**	**3 952**	**28.9%**	**5 992**	**43.8%**	**3 372**	**25.4%**	**17.2%**
National Government	13 412	2 040	15.2%	3 952	29.5%	5 992	44.7%	3 372	42.1%	17.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 412**	**2 040**	**15.2%**	**3 952**	**29.5%**	**5 992**	**44.7%**	**3 372**	**42.1%**	**17.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	264	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**13 676**	**2 040**	**14.9%**	**3 952**	**28.9%**	**5 992**	**43.8%**	**3 372**	**25.4%**	**17.2%**
Governance and Administration	**264**	**20**	**7.4%**	**6**	**2.3%**	**26**	**9.7%**	**-**	**-**	**(100.0%)**
Executive & Council	264	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	6	-	6	-	12	-	-	-	(100.0%)
Corporate Services	-	13	-	-	-	13	-	-	-	-
Community and Public Safety	**-**	**2 020**	**-**	**3 946**	**-**	**5 966**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	-	2 020	-	3 946	-	5 966	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 412**	**-**	**-**	**-**	**-**	**-**	**-**	**3 372**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	13 412	-	-	-	-	-	-	3 372	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**61 090**	**24 014**	**39.3%**	**24 602**	**40.3%**	**48 616**	**79.6%**	**23 993**	**82.8%**	**2.5%**
Ratepayers and other	**1 596**	**2 388**	**149.6%**	**956**	**59.9%**	**3 344**	**209.5%**	**80**	**50.1%**	**1 089.7%**
Government - operating	45 428	12 890	28.4%	19 968	44.0%	32 858	72.3%	14 351	58.0%	39.1%
Government - capital	13 412	8 736	65.1%	3 678	27.4%	12 414	92.6%	9 552	189.7%	(61.5%)
Interest	654	-	-	-	-	-	-	9	6.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(56 009)**	**(11 882)**	**21.2%**	**(10 182)**	**18.2%**	**(22 064)**	**39.4%**	**(5 821)**	**24.9%**	**74.9%**
Suppliers and employees	(55 066)	(11 882)	21.6%	(10 182)	18.5%	(22 064)	40.1%	(5 821)	65.3%	74.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(943)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 081**	**12 132**	**238.8%**	**14 421**	**283.8%**	**26 552**	**522.6%**	**18 172**	**252.8%**	**(20.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(2 313)**	**-**	**(4 540)**	**-**	**(6 853)**	**-**	**-**	**-**	**(100.0%)**
Capital assets	-	(2 313)	-	(4 540)	-	(6 853)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**(2 313)**	**-**	**(4 540)**	**-**	**(6 853)**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 081**	**9 819**	**193.2%**	**9 881**	**194.5%**	**19 699**	**387.7%**	**18 172**	**1 416.4%**	**(45.6%)**
Cash/cash equivalents at the year begin:	10 500	20 630	196.5%	30 449	290.0%	20 630	196.5%	23 342	-	30.4%
Cash/cash equivalents at the year end:	**15 581**	**30 449**	**195.4%**	**40 330**	**258.8%**	**40 330**	**258.8%**	**41 514**	**1 416.4%**	**(2.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57	11.5%	52	10.6%	27	5.4%	359	72.5%	495	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**57**	**11.5%**	**52**	**10.6%**	**27**	**5.4%**	**359**	**72.5%**	**495**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	35	48.6%	31	42.4%	6	8.9%	-	-	72	14.6%	-	-	-	-
Commercial	22	5.2%	22	5.1%	20	4.8%	359	84.9%	423	85.4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**57**	**11.5%**	**52**	**10.6%**	**27**	**5.4%**	**359**	**72.5%**	**495**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	58	100.0%	-	-	-	-	58	3.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 579	100.0%	-	-	-	-	-	-	1 579	96.4%
Total	**1 579**	**96.4%**	**58**	**3.6%**	**-**	**-**	**-**	**-**	**1 637**	**100.0%**

Contact Details

Municipal Manager	T Myeza (acting)	035 792 7090
Financial Manager	Ms T Myeza	035 792 7090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**204 008**	**72 673**	**35.6%**	**64 708**	**31.7%**	**137 381**	**67.3%**	**49 262**	**59.8%**	**31.4%**
Property rates	33 019	16 972	51.4%	4 890	14.8%	21 863	66.2%	8 948	91.5%	(45.3%)
Property rates - penalties and collection charges	825	146	17.6%	139	16.8%	284	34.4%	197	61.1%	(29.4%)
Service charges - electricity revenue	51 865	12 391	23.9%	12 943	25.0%	25 334	48.8%	10 975	47.9%	17.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 058	2 268	25.0%	2 259	24.9%	4 527	50.0%	2 029	50.2%	11.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 267	(181)	(14.3%)	984	77.7%	803	63.4%	253	35.0%	288.3%
Interest earned - external investments	1 100	77	7.0%	1 578	143.4%	1 655	150.4%	17	6.1%	9 091.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 604	544	15.1%	847	23.5%	1 390	38.6%	806	33.7%	5.1%
Licences and permits	3 551	833	23.5%	778	21.9%	1 612	45.4%	775	46.6%	.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 758	39 056	40.4%	39 627	41.0%	78 683	81.3%	24 815	60.6%	59.7%
Other own revenue	1 960	567	28.9%	576	29.4%	1 143	58.3%	436	25.1%	32.0%
Gains on disposal of PPE	1 000	-	-	87	8.7%	87	8.7%	11	69.9%	710.1%
Operating Expenditure	**203 959**	**44 881**	**22.0%**	**53 729**	**26.3%**	**98 609**	**48.3%**	**50 416**	**49.6%**	**6.6%**
Employee related costs	63 358	14 687	23.2%	15 844	25.0%	30 531	48.2%	14 515	49.6%	9.2%
Remuneration of councillors	14 696	3 192	21.7%	3 192	21.7%	6 384	43.4%	3 009	47.0%	6.1%
Debt impairment	1 364	341	25.0%	341	25.0%	682	50.0%	323	-	5.5%
Depreciation and asset impairment	8 547	2 137	25.0%	2 137	25.0%	4 273	50.0%	2 201	50.0%	(2.9%)
Finance charges	698	-	-	172	24.7%	172	24.7%	0	22.4%	60 851.9%
Bulk purchases	38 566	9 509	24.7%	8 388	21.7%	17 897	46.4%	7 727	50.4%	8.6%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	20 435	4 850	23.7%	4 857	23.8%	9 707	47.5%	4 693	52.5%	3.5%
Transfers and grants	3 091	590	19.1%	1 020	33.0%	1 611	52.1%	594	35.4%	71.7%
Other expenditure	53 205	9 573	18.0%	17 778	33.4%	27 351	51.4%	17 353	48.9%	2.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**49**	**27 792**		**10 979**		**38 771**		**(1 155)**		
Transfers recognised - capital	42 476	2 102	4.9%	4 452	10.5%	6 555	15.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 525**	**29 894**		**15 432**		**45 326**		**(1 155)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42 525**	**29 894**		**15 432**		**45 326**		**(1 155)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 525**	**29 894**		**15 432**		**45 326**		**(1 155)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 525**	**29 894**		**15 432**		**45 326**		**(1 155)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**45 976**	**3 388**	**7.4%**	**7 557**	**16.4%**	**10 945**	**23.8%**	**5 799**	**28.8%**	**30.3%**
National Government	42 476	3 388	8.0%	6 994	16.5%	10 382	24.4%	5 799	31.2%	20.6%
Provincial Government	-	-	-	563	-	563	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 476**	**3 388**	**8.0%**	**7 557**	**17.8%**	**10 945**	**25.8%**	**5 799**	**31.2%**	**30.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 500	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45 976**	**3 388**	**7.4%**	**7 557**	**16.4%**	**10 945**	**23.8%**	**5 799**	**28.8%**	**30.3%**
Governance and Administration	**3 308**	**27**	**.8%**	**1 335**	**40.3%**	**1 362**	**41.2%**	**225**	**28.2%**	**492.0%**
Executive & Council	1 055	-	-	906	85.8%	906	85.8%	3	74.1%	33 259.4%
Budget & Treasury Office	293	27	9.2%	8	2.7%	35	12.0%	80	42.2%	(89.9%)
Corporate Services	1 960	-	-	421	21.5%	421	21.5%	143	21.5%	193.7%
Community and Public Safety	**3 880**	**507**	**13.1%**	**1 270**	**32.7%**	**1 777**	**45.8%**	**1 987**	**13.8%**	**(36.1%)**
Community & Social Services	420	172	41.0%	17	4.0%	189	45.0%	1 543	46.5%	(98.9%)
Sport And Recreation	2 640	335	12.7%	814	30.8%	1 148	43.5%	444	3.1%	83.1%
Public Safety	820	-	-	438	53.4%	438	53.4%	-	60.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	1	-	1	-	-	-	(100.0%)
Economic and Environmental Services	**32 375**	**1 130**	**3.5%**	**2 056**	**6.3%**	**3 186**	**9.8%**	**3 541**	**54.2%**	**(41.9%)**
Planning and Development	340	-	-	-	-	-	-	-	-	-
Road Transport	32 035	1 130	3.5%	2 056	6.4%	3 186	9.9%	3 541	54.2%	(41.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 412**	**1 724**	**26.9%**	**2 897**	**45.2%**	**4 620**	**72.1%**	**46**	**1.0%**	**6 252.4%**
Electricity	1 473	420	28.5%	562	38.2%	983	66.7%	16	6.9%	3 377.2%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	877	-	-	-	-	-	-	-	-	-
Waste Management	4 062	1 303	32.1%	2 334	57.5%	3 637	89.5%	29	.4%	7 832.4%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**235 252**	**127 838**	**54.3%**	**114 165**	**48.5%**	**242 003**	**102.9%**	**104 602**	**71.1%**	**9.1%**
Ratepayers and other	**94 917**	**71 337**	**75.2%**	**67 755**	**71.4%**	**139 092**	**146.5%**	**66 503**	**82.9%**	**1.9%**
Government - operating	96 759	46 691	48.3%	36 179	37.4%	82 870	85.6%	30 935	70.5%	17.0%
Government - capital	42 476	9 791	23.1%	10 231	24.1%	20 022	47.1%	7 146	18.3%	43.2%
Interest	1 100	20	1.8%	-	-	20	1.8%	17	6.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(199 022)**	**(122 128)**	**61.4%**	**(78 904)**	**39.6%**	**(201 032)**	**101.0%**	**(98 393)**	**80.7%**	**(19.8%)**
Suppliers and employees	(195 233)	(121 537)	62.3%	(77 884)	39.9%	(199 421)	102.1%	(97 798)	81.3%	(20.4%)
Finance charges	(698)	-	-	-	-	-	-	-	22.4%	-
Transfers and grants	(3 091)	(590)	19.1%	(1 020)	33.0%	(1 611)	52.1%	(594)	41.9%	71.7%
Net Cash from/(used) Operating Activities	**36 230**	**5 711**	**15.8%**	**35 260**	**97.3%**	**40 971**	**113.1%**	**6 209**	**19.4%**	**467.9%**
Cash Flow from Investing Activities										
Receipts	**197**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**71.0%**	**(100.0%)**
Proceeds on disposal of PPE	200	-	-	-	-	-	-	4	69.9%	(100.0%)
Decrease in non-current debtors	(3)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(34 482)**	**(958)**	**2.8%**	**(7 557)**	**21.9%**	**(8 515)**	**24.7%**	**(5 799)**	**28.8%**	**30.3%**
Capital assets	(34 482)	(958)	2.8%	(7 557)	21.9%	(8 515)	24.7%	(5 799)	28.8%	30.3%
Net Cash from/(used) Investing Activities	**(34 285)**	**(958)**	**2.8%**	**(7 557)**	**22.0%**	**(8 515)**	**24.8%**	**(5 795)**	**28.7%**	**30.4%**
Cash Flow from Financing Activities										
Receipts	**160**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	160	-	-	-	-	-	-	-	-	-
Payments	**(342)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(342)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(182)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 763**	**4 753**	**269.6%**	**27 703**	**1 571.4%**	**32 456**	**1 841.0%**	**414**	**912.7%**	**6 588.4%**
Cash/cash equivalents at the year begin:	2 971	5 845	196.7%	10 598	356.7%	5 845	196.7%	1 957	358.0%	441.6%
Cash/cash equivalents at the year end:	**4 734**	**10 598**	**223.9%**	**38 301**	**809.1%**	**38 301**	**809.1%**	**2 371**	**160.3%**	**1 515.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 293	70.1%	1 059	22.6%	68	1.5%	277	5.9%	4 697	21.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	745	7.3%	726	7.1%	387	3.8%	8 343	81.8%	10 201	45.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	512	40.3%	224	17.7%	66	5.2%	466	36.8%	1 268	5.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(2)	(.2%)	5	.4%	5	.4%	1 203	99.3%	1 211	5.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(96)	(2.0%)	403	8.2%	2 161	43.9%	2 461	49.9%	4 928	22.1%	-	-	-	-
Total By Income Source	**4 451**	**20.0%**	**2 417**	**10.8%**	**2 687**	**12.0%**	**12 750**	**57.2%**	**22 305**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	199	24.9%	93	11.6%	26	3.2%	483	60.3%	801	3.6%	-	-	-	-
Commercial	2 111	59.7%	843	23.8%	40	1.1%	545	15.4%	3 539	15.9%	-	-	-	-
Households	1 843	16.4%	1 079	9.6%	2 458	21.9%	5 840	52.1%	11 220	50.3%	-	-	-	-
Other	299	4.4%	403	6.0%	163	2.4%	5 882	87.2%	6 746	30.2%	-	-	-	-
Total By Customer Group	**4 451**	**20.0%**	**2 417**	**10.8%**	**2 687**	**12.0%**	**12 750**	**57.2%**	**22 305**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 618	100.0%	-	-	-	-	-	-	2 618	9.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	643	100.0%	-	-	-	-	-	-	643	2.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	886	100.0%	-	-	-	-	-	-	886	3.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 605	95.9%	-	-	564	3.5%	100	.6%	16 269	61.2%
Auditor-General	369	100.0%	-	-	-	-	-	-	369	1.4%
Other	5 804	100.0%	-	-	-	-	-	-	5 804	21.8%
Total	**25 924**	**97.5%**	**-**	**-**	**564**	**2.1%**	**100**	**.4%**	**26 589**	**100.0%**

Contact Details

Municipal Manager	Mr TS Mashabane	035 473 3337
Financial Manager	Mr ZN Mhlongo	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**66 848**	**12 618**	**18.9%**	**20 634**	**30.9%**	**33 252**	**49.7%**	**24 547**	**76.8%**	**(15.9%)**
Property rates	6 200	2 880	46.5%	1 923	31.0%	4 803	77.5%	1 836	74.4%	4.8%
Property rates - penalties and collection charges	450	96	21.3%	122	27.0%	217	48.3%	91	36.8%	32.8%
Service charges - electricity revenue	18 322	4 765	26.0%	4 262	23.3%	9 027	49.3%	4 167	32.8%	2.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 113	285	25.6%	285	25.6%	570	51.2%	271	56.5%	5.3%
Service charges - other	-	-	-	-	-	-	-	9	-	(100.0%)
Rental of facilities and equipment	385	59	15.2%	50	13.0%	109	28.2%	64	84.0%	(21.6%)
Interest earned - external investments	1 750	331	18.9%	2 007	114.7%	2 338	133.6%	603	67.5%	232.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 902	1 103	58.0%	741	39.0%	1 844	96.9%	603	69.6%	22.9%
Licences and permits	2 832	701	24.7%	556	19.6%	1 257	44.4%	698	51.2%	(20.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	33 139	2 122	6.4%	10 814	32.6%	12 937	39.0%	15 785	106.1%	(31.5%)
Other own revenue	755	277	36.7%	(126)	(16.7%)	151	20.0%	420	422.3%	(129.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**66 146**	**16 266**	**24.6%**	**15 464**	**23.4%**	**31 730**	**48.0%**	**13 073**	**38.0%**	**18.3%**
Employee related costs	18 556	3 975	21.4%	5 317	28.7%	9 292	50.1%	4 268	45.8%	24.6%
Remuneration of councillors	2 879	667	23.2%	722	25.1%	1 389	48.3%	640	45.8%	12.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 700	-	-	-	-	-	-	-	-	-
Finance charges	2 500	-	-	-	-	-	-	-	-	-
Bulk purchases	17 456	5 164	29.6%	3 794	21.7%	8 958	51.3%	3 156	42.2%	20.2%
Other Materials	3 587	221	6.2%	688	19.2%	910	25.4%	481	27.7%	43.1%
Contracted services	5 193	437	8.4%	1 849	35.6%	2 286	44.0%	664	22.3%	178.5%
Transfers and grants	-	-	-	-	-	-	-	792	403.6%	(100.0%)
Other expenditure	12 276	5 802	47.3%	3 094	25.2%	8 896	72.5%	3 072	43.0%	.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**702**	**(3 648)**		**5 170**		**1 522**		**11 474**		
Transfers recognised - capital	12 487	4 235	33.9%	10 176	81.5%	14 411	115.4%	1 154	11.1%	781.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 189**	**587**		**15 346**		**15 933**		**12 628**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13 189**	**587**		**15 346**		**15 933**		**12 628**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 189**	**587**		**15 346**		**15 933**		**12 628**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 189**	**587**		**15 346**		**15 933**		**12 628**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**34 200**	**5 179**	**15.1%**	**10 282**	**30.1%**	**15 461**	**45.2%**	**7 778**	**35.7%**	**32.2%**
National Government	12 547	1 337	10.7%	9 588	76.4%	10 925	87.1%	5 767	51.0%	66.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 547**	**1 337**	**10.7%**	**9 588**	**76.4%**	**10 925**	**87.1%**	**5 767**	**51.0%**	**66.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 653	3 842	17.7%	694	3.2%	4 536	20.9%	2 011	28.1%	(65.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**34 200**	**5 179**	**15.1%**	**10 282**	**30.1%**	**15 461**	**45.2%**	**7 778**	**35.7%**	**32.2%**
Governance and Administration	**970**	**8**	**.9%**	**890**	**91.7%**	**898**	**92.6%**	**1 649**	**366.7%**	**(46.0%)**
Executive & Council	970	8	.9%	852	87.8%	860	88.7%	1 550	2 414.9%	(45.0%)
Budget & Treasury Office	-	-	-	14	-	14	-	8	9.4%	60.6%
Corporate Services	-	-	-	24	-	24	-	90	30.1%	(72.9%)
Community and Public Safety	**3 953**	**653**	**16.5%**	**4 110**	**104.0%**	**4 763**	**120.5%**	**4 711**	**95.5%**	**(12.8%)**
Community & Social Services	3 035	653	21.5%	4 110	135.4%	4 763	156.9%	4 711	95.5%	(12.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	918	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 547**	**570**	**4.5%**	**3 320**	**26.5%**	**3 890**	**31.0%**	**779**	**21.4%**	**326.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 547	570	4.5%	3 320	26.5%	3 890	31.0%	779	21.4%	326.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 730**	**3 948**	**23.6%**	**1 962**	**11.7%**	**5 910**	**35.3%**	**639**	**3.2%**	**207.2%**
Electricity	16 730	3 948	23.6%	1 962	11.7%	5 910	35.3%	639	3.2%	207.2%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**106 462**	**21 541**	**20.2%**	**25 720**	**24.2%**	**47 261**	**44.4%**	**36 001**	**70.0%**	**(28.6%)**
Ratepayers and other	**37 553**	**9 277**	**24.7%**	**9 183**	**24.5%**	**18 460**	**49.2%**	**7 787**	**57.8%**	**17.9%**
Government - operating	33 139	4 433	13.4%	9 543	28.8%	13 976	42.2%	17 311	122.8%	(44.9%)
Government - capital	12 487	7 500	60.1%	4 987	39.9%	12 487	100.0%	10 300	40.1%	(51.6%)
Interest	23 283	331	1.4%	2 007	8.6%	2 338	10.0%	603	67.3%	232.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(63 646)**	**(15 297)**	**24.0%**	**(15 310)**	**24.1%**	**(30 607)**	**48.1%**	**(13 056)**	**51.5%**	**17.3%**
Suppliers and employees	(61 172)	(15 297)	25.0%	(14 925)	24.4%	(30 222)	49.4%	(12 264)	50.5%	21.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 474)	-	-	(386)	15.6%	(386)	15.6%	(792)	502.7%	(51.3%)
Net Cash from/(used) Operating Activities	**42 816**	**6 244**	**14.6%**	**10 410**	**24.3%**	**16 654**	**38.9%**	**22 946**	**88.1%**	**(54.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(34 200)**	**(5 179)**	**15.1%**	**(10 282)**	**30.1%**	**(15 461)**	**45.2%**	**(7 769)**	**30.0%**	**32.3%**
Capital assets	(34 200)	(5 179)	15.1%	(10 282)	30.1%	(15 461)	45.2%	(7 769)	30.0%	32.3%
Net Cash from/(used) Investing Activities	**(34 200)**	**(5 179)**	**15.1%**	**(10 282)**	**30.1%**	**(15 461)**	**45.2%**	**(7 769)**	**30.0%**	**32.3%**
Cash Flow from Financing Activities										
Receipts	**60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	60	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**60**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 676**	**1 065**	**12.3%**	**128**	**1.5%**	**1 193**	**13.8%**	**15 176**	**1 164.5%**	**(99.2%)**
Cash/cash equivalents at the year begin:	63 404	71 054	112.1%	72 119	113.7%	71 054	112.1%	26 471	42.1%	172.4%
Cash/cash equivalents at the year end:	**72 080**	**72 119**	**100.1%**	**72 247**	**100.2%**	**72 247**	**100.2%**	**41 647**	**103.2%**	**73.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 791	75.6%	48	2.0%	34	1.4%	496	20.9%	2 370	46.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(123)	(5.4%)	169	7.4%	125	5.5%	2 109	92.5%	2 280	45.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	175	42.1%	14	3.3%	10	2.5%	216	52.1%	415	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 843**	**36.4%**	**231**	**4.6%**	**169**	**3.3%**	**2 821**	**55.7%**	**5 065**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(381)	(140.7%)	46	16.8%	21	7.8%	585	216.0%	271	5.3%	-	-	-	-
Commercial	59	8.8%	17	2.5%	16	2.4%	584	86.4%	676	13.3%	-	-	-	-
Households	2 166	52.6%	169	4.1%	132	3.2%	1 653	40.1%	4 120	81.3%	-	-	-	-
Other	(1)	100.1%	0	(.1%)	-	-	-	-	(1)	-	-	-	-	-
Total By Customer Group	**1 843**	**36.4%**	**231**	**4.6%**	**169**	**3.3%**	**2 821**	**55.7%**	**5 065**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	232	100.0%	-	-	-	-	-	-	232	100.0%
Total	**232**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**232**	**100.0%**

Contact Details

Municipal Manager	R P Mnguni	035 450 2082
Financial Manager	Ms T N Simamane	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**101 871**	**27 345**	**26.8%**	**22 021**	**21.6%**	**49 366**	**48.5%**	**2 547**	**38.3%**	**764.5%**
Property rates	5 000	52	1.0%	2 641	52.8%	2 693	53.9%	3	1.1%	84 034.8%
Property rates - penalties and collection charges	494	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	12 580	2 415	19.2%	1 315	10.5%	3 731	29.7%	422	10.2%	211.3%
Rental of facilities and equipment	411	22	5.3%	40	9.8%	62	15.1%	48	28.5%	(15.6%)
Interest earned - external investments	1 342	320	23.8%	247	18.4%	567	42.2%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	7	3	43.0%	2	32.9%	5	75.9%	2	85.7%	14.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	63 127	20 605	32.6%	16 200	25.7%	36 805	58.3%	215	33.8%	7 436.7%
Other own revenue	18 910	3 928	20.8%	1 576	8.3%	5 503	29.1%	1 857	356.7%	(15.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**142 249**	**29 105**	**20.5%**	**29 015**	**20.4%**	**58 120**	**40.9%**	**13 331**	**70.4%**	**117.6%**
Employee related costs	32 666	4 347	13.3%	5 337	16.3%	9 684	29.6%	2 723	30.9%	96.0%
Remuneration of councillors	7 789	1 375	17.7%	1 435	18.4%	2 810	36.1%	833	34.6%	72.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 322	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	11 580	3 529	30.5%	2 423	20.9%	5 951	51.4%	1 476	-	64.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 824	1 748	45.7%	426	11.2%	2 174	56.9%	1 547	55.2%	(72.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	84 068	18 106	21.5%	19 395	23.1%	37 501	44.6%	6 752	161.7%	187.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(40 378)**	**(1 760)**		**(6 994)**		**(8 754)**		**(10 784)**		
Transfers recognised - capital	41 081	14 398	35.0%	-	-	14 398	35.0%	4 957	77.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**703**	**12 638**		**(6 994)**		**5 644**		**(5 827)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**703**	**12 638**		**(6 994)**		**5 644**		**(5 827)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**703**	**12 638**		**(6 994)**		**5 644**		**(5 827)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**703**	**12 638**		**(6 994)**		**5 644**		**(5 827)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**47 651**	**7 544**	**15.8%**	**3 385**	**7.1%**	**10 929**	**22.9%**	**1 277**	**65.0%**	**165.1%**
National Government	47 651	7 544	15.8%	3 385	7.1%	10 929	22.9%	1 277	65.0%	165.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 651**	**7 544**	**15.8%**	**3 385**	**7.1%**	**10 929**	**22.9%**	**1 277**	**65.0%**	**165.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**47 651**	**7 544**	**15.8%**	**3 385**	**7.1%**	**10 929**	**22.9%**	**1 277**	**71.6%**	**165.1%**
Governance and Administration	**2 940**	**58**	**2.0%**	**107**	**3.6%**	**165**	**5.6%**	**-**	**-**	**(100.0%)**
Executive & Council	640	29	4.5%	-	-	29	4.5%	-	-	-
Budget & Treasury Office	100	29	29.1%	-	-	29	29.1%	-	-	-
Corporate Services	2 200	-	-	107	4.9%	107	4.9%	-	-	(100.0%)
Community and Public Safety	**465**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	465	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 246**	**7 486**	**16.9%**	**3 278**	**7.4%**	**10 764**	**24.3%**	**1 277**	**66.6%**	**156.7%**
Planning and Development	44 246	7 486	16.9%	3 278	7.4%	10 764	24.3%	1 277	66.6%	156.7%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**142 942**	**41 743**	**29.2%**	**22 021**	**15.4%**	**63 764**	**44.6%**	**11 068**	**49.9%**	**99.0%**
Ratepayers and other	**37 392**	**6 420**	**17.2%**	**5 478**	**14.7%**	**11 898**	**31.8%**	**3 936**	**77.0%**	**39.2%**
Government - operating	63 126	20 605	32.6%	16 200	25.7%	36 805	58.3%	2 174	36.3%	645.0%
Government - capital	41 080	14 398	35.0%	-	-	14 398	35.0%	4 957	77.8%	(100.0%)
Interest	1 344	320	23.8%	344	25.6%	663	49.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(101 220)**	**(21 929)**	**21.7%**	**(25 654)**	**25.3%**	**(47 583)**	**47.0%**	**(18 644)**	**38.4%**	**37.6%**
Suppliers and employees	(101 220)	(21 929)	21.7%	(25 654)	25.3%	(47 583)	47.0%	(18 644)	67.1%	37.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**41 722**	**19 814**	**47.5%**	**(3 633)**	**(8.7%)**	**16 181**	**38.8%**	**(7 576)**	**561.3%**	**(52.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(41 076)**	**(10 456)**	**25.5%**	**(8 565)**	**20.9%**	**(19 020)**	**46.3%**	**(2 987)**	**626.3%**	**186.7%**
Capital assets	(41 076)	(10 456)	25.5%	(8 565)	20.9%	(19 020)	46.3%	(2 987)	626.3%	186.7%
Net Cash from/(used) Investing Activities	**(41 076)**	**(10 456)**	**25.5%**	**(8 565)**	**20.9%**	**(19 020)**	**46.3%**	**(2 987)**	**626.3%**	**186.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**646**	**9 358**	**1 448.6%**	**(12 197)**	**(1 888.1%)**	**(2 839)**	**(439.5%)**	**(10 563)**	**(6 934 137.5%)**	**15.5%**
Cash/cash equivalents at the year begin:	(40 466)	43 572	(107.7%)	52 930	(130.8%)	43 572	(107.7%)	57 710	(111.1%)	(8.3%)
Cash/cash equivalents at the year end:	**(39 820)**	**52 930**	**(132.9%)**	**40 733**	**(102.3%)**	**40 733**	**(102.3%)**	**47 146**	**(107.3%)**	**(13.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr SB Mthembu	035 833 2000
Financial Manager	Mr PP Sibiya	035 833 2000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUNGULU (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**524 156**	**181 901**	**34.7%**	**158 578**	**30.3%**	**340 480**	**65.0%**	**106 682**	**56.0%**	**48.6%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	32 053	10 279	32.1%	9 113	28.4%	19 392	60.5%	8 004	57.9%	13.9%
Service charges - sanitation revenue	4 759	1 220	25.6%	1 190	25.0%	2 410	50.6%	1 172	71.9%	1.5%
Service charges - refuse revenue	13 700	2 979	21.7%	2 515	18.4%	5 494	40.1%	2 629	54.2%	(4.3%)
Service charges - other	285	60	21.1%	62	21.7%	122	42.9%	63	62.1%	(2.1%)
Rental of facilities and equipment	-	11	-	8	-	19	-	6	-	28.8%
Interest earned - external investments	27 033	7 592	28.1%	7 450	27.6%	15 042	55.6%	7 986	61.7%	(6.7%)
Interest earned - outstanding debtors	246	8	3.2%	8	3.1%	16	6.4%	6	7.6%	31.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	409 252	157 975	38.6%	128 052	31.3%	286 027	69.9%	76 560	59.9%	67.3%
Other own revenue	36 827	1 778	4.8%	10 180	27.6%	11 958	32.5%	10 254	21.8%	(.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**526 076**	**100 834**	**19.2%**	**125 270**	**23.8%**	**226 104**	**43.0%**	**107 979**	**41.7%**	**16.0%**
Employee related costs	138 704	25 874	18.7%	28 502	20.5%	54 375	39.2%	26 015	38.3%	9.6%
Remuneration of councillors	9 277	2 158	23.3%	2 162	23.3%	4 320	46.6%	1 335	49.4%	61.9%
Debt impairment	8 096	899	11.1%	899	11.1%	1 798	22.2%	-	-	(100.0%)
Depreciation and asset impairment	45 827	11 457	25.0%	11 457	25.0%	22 913	50.0%	10 580	50.0%	8.3%
Finance charges	11 460	2 813	24.5%	2 813	24.5%	5 625	49.1%	3 545	50.0%	(20.7%)
Bulk purchases	25 082	6 730	26.8%	6 798	27.1%	13 527	53.9%	5 437	54.8%	25.0%
Other Materials	299	-	-	-	-	-	-	-	-	-
Contracted services	80 721	24 124	29.9%	19 171	23.7%	43 295	53.6%	16 916	44.0%	13.3%
Transfers and grants	11 857	-	-	318	2.7%	318	2.7%	-	-	(100.0%)
Other expenditure	194 755	26 780	13.8%	53 152	27.3%	79 932	41.0%	44 152	40.9%	20.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 920)**	**81 067**		**33 309**		**114 376**		**(1 298)**		
Transfers recognised - capital	238 908	18 699	7.8%	67 420	28.2%	86 120	36.0%	36 427	24.2%	85.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**236 988**	**99 766**		**100 729**		**200 495**		**35 130**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**236 988**	**99 766**		**100 729**		**200 495**		**35 130**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**236 988**	**99 766**		**100 729**		**200 495**		**35 130**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**236 988**	**99 766**		**100 729**		**200 495**		**35 130**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**277 488**	**21 492**	**7.7%**	**52 715**	**19.0%**	**74 206**	**26.7%**	**28 259**	**20.1%**	**86.5%**
National Government	239 237	20 180	8.4%	42 433	17.7%	62 613	26.2%	28 095	20.8%	51.0%
Provincial Government	-	-	-	516	-	516	-	321	-	60.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**239 237**	**20 180**	**8.4%**	**42 949**	**18.0%**	**63 129**	**26.4%**	**28 416**	**21.0%**	**51.1%**
Borrowing	-	-	-	525	-	525	-	74	-	609.8%
Internally generated funds	36 251	1 311	3.6%	9 241	25.5%	10 552	29.1%	(231)	7.1%	(4 102.5%)
Public contributions and donations	2 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**277 488**	**21 492**	**7.7%**	**52 715**	**19.0%**	**74 206**	**26.7%**	**28 259**	**20.1%**	**86.5%**
Governance and Administration	**2 860**	**18**	**.6%**	**1 978**	**69.1%**	**1 996**	**69.8%**	**44**	**260.2%**	**4 364.9%**
Executive & Council	1 620	15	.9%	4	.3%	19	1.2%	-	-	(100.0%)
Budget & Treasury Office	240	-	-	17	7.3%	17	7.3%	23	7.7%	(23.7%)
Corporate Services	1 000	4	.4%	1 956	195.6%	1 959	195.9%	21	388.3%	9 011.2%
Community and Public Safety	**9 431**	**-**	**-**	**8**	**.1%**	**8**	**.1%**	**(42)**	**(.8%)**	**(119.9%)**
Community & Social Services	9 431	-	-	8	.1%	8	.1%	(42)	(.8%)	(119.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.2%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	200	-	-	-	-	-	-	-	1.2%	-
Trading Services	**264 997**	**21 473**	**8.1%**	**50 729**	**19.1%**	**72 202**	**27.2%**	**28 257**	**19.2%**	**79.5%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	254 497	21 456	8.4%	50 643	19.9%	72 100	28.3%	28 128	19.8%	80.0%
Waste Water Management	-	-	-	52	-	52	-	74	-	(29.4%)
Waste Management	10 500	17	.2%	33	.3%	50	.5%	55	1.3%	(39.7%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**736 704**	**375 345**	**50.9%**	**404 410**	**54.9%**	**779 755**	**105.8%**	**268 539**	**98.1%**	**50.6%**
Ratepayers and other	**59 256**	**137 650**	**232.3%**	**177 206**	**299.1%**	**314 855**	**531.3%**	**133 164**	**674.7%**	**33.1%**
Government - operating	409 248	154 647	37.8%	117 541	28.7%	272 188	66.5%	119 838	70.7%	(1.9%)
Government - capital	240 912	75 716	31.4%	104 519	43.4%	180 235	74.8%	10 196	5.6%	925.1%
Interest	27 288	7 332	26.9%	5 144	18.9%	12 476	45.7%	5 340	84.7%	(3.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(455 332)**	**(174 957)**	**38.4%**	**(206 009)**	**45.2%**	**(380 966)**	**83.7%**	**(185 358)**	**82.5%**	**11.1%**
Suppliers and employees	(437 172)	(174 474)	39.9%	(201 358)	46.1%	(375 833)	86.0%	(173 234)	81.8%	16.2%
Finance charges	(6 304)	-	-	(3 444)	54.6%	(3 444)	54.6%	(7 090)	111.9%	(51.4%)
Transfers and grants	(11 856)	(483)	4.1%	(1 207)	10.2%	(1 690)	14.3%	(5 034)	106.1%	(76.0%)
Net Cash from/(used) Operating Activities	**281 372**	**200 388**	**71.2%**	**198 401**	**70.5%**	**398 789**	**141.7%**	**83 181**	**131.5%**	**138.5%**
Cash Flow from Investing Activities										
Receipts	**18 360**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	48	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	18 312	-	-	-	-	-	-	-	-	-
Payments	**(277 488)**	**(90 955)**	**32.8%**	**(116 855)**	**42.1%**	**(207 810)**	**74.9%**	**(42 091)**	**52.2%**	**177.6%**
Capital assets	(277 488)	(90 955)	32.8%	(116 855)	42.1%	(207 810)	74.9%	(42 091)	52.2%	177.6%
Net Cash from/(used) Investing Activities	**(259 128)**	**(90 955)**	**35.1%**	**(116 855)**	**45.1%**	**(207 810)**	**80.2%**	**(42 091)**	**52.2%**	**177.6%**
Cash Flow from Financing Activities										
Receipts	**408**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	408	-	-	-	-	-	-	-	-	-
Payments	**(4 946)**	**-**	**-**	**(2 182)**	**44.1%**	**(2 182)**	**44.1%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(4 946)	-	-	(2 182)	44.1%	(2 182)	44.1%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(4 538)**	**-**	**-**	**(2 182)**	**48.1%**	**(2 182)**	**48.1%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**17 706**	**109 432**	**618.1%**	**79 365**	**448.2%**	**188 797**	**1 066.3%**	**41 090**	**(405.8%)**	**93.1%**
Cash/cash equivalents at the year begin:	312 751	75 665	24.2%	185 097	59.2%	75 665	24.2%	194 499	26.1%	(4.8%)
Cash/cash equivalents at the year end:	**330 457**	**185 097**	**56.0%**	**264 462**	**80.0%**	**264 462**	**80.0%**	**235 589**	**80.1%**	**12.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 595	9.8%	2 255	6.2%	1 298	3.5%	29 510	80.5%	36 658	83.6%	-	-	23 029	62.0%
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	433	7.3%	274	4.6%	170	2.9%	5 062	85.2%	5 938	13.5%	-	-	3 291	55.0%
Receivables from Exchange Transactions - Waste Management	616	49.3%	370	29.6%	32	2.6%	230	18.4%	1 249	2.8%	-	-	403	32.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	2 714	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4 644**	**10.6%**	**2 899**	**6.6%**	**1 501**	**3.4%**	**34 802**	**79.4%**	**43 845**	**100.0%**	**-**	**-**	**29 438**	**67.0%**
Debtors Age Analysis By Customer Group														
Organs of State	1 341	34.0%	1 110	28.2%	225	5.7%	1 265	32.1%	3 941	9.0%	-	-	-	-
Commercial	1 478	32.0%	563	12.2%	169	3.7%	2 410	52.2%	4 620	10.5%	-	-	403	8.0%
Households	1 825	5.2%	1 226	3.5%	1 107	3.1%	31 127	88.2%	35 284	80.5%	-	-	29 034	82.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 644**	**10.6%**	**2 899**	**6.6%**	**1 501**	**3.4%**	**34 802**	**79.4%**	**43 845**	**100.0%**	**-**	**-**	**29 438**	**67.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 430	36.9%	4 395	47.3%	1 338	14.4%	120	1.3%	9 284	21.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 907	31.3%	8 580	24.6%	5 080	14.6%	10 313	29.6%	34 879	79.0%
Total	**14 337**	**32.5%**	**12 975**	**29.4%**	**6 418**	**14.5%**	**10 432**	**23.6%**	**44 163**	**100.0%**

Contact Details

Municipal Manager	Mr M Nkosi	035 799 2501
Financial Manager	Mrs M.C Reddy	035 799 2500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**128 716**	**45 462**	**35.3%**	**39 757**	**30.9%**	**85 219**	**66.2%**	**15 442**	**43.6%**	**157.5%**
Property rates	25 314	5 776	22.8%	8 126	32.1%	13 901	54.9%	10 059	63.0%	(19.2%)
Property rates - penalties and collection charges	450	1 531	340.3%	1 425	316.8%	2 957	657.0%	1 377	436.6%	3.5%
Service charges - electricity revenue	12 556	2 819	22.5%	3 012	24.0%	5 831	46.4%	2 799	45.3%	7.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 050	1 469	24.3%	1 480	24.5%	2 949	48.7%	1 373	47.7%	7.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	190	58	30.5%	57	30.0%	115	60.4%	55	60.4%	2.7%
Interest earned - external investments	2 000	41	2.1%	326	16.3%	367	18.4%	60	43.3%	445.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	55	19	34.5%	16	29.5%	35	64.0%	47	106.1%	(65.1%)
Licences and permits	250	3	1.1%	2	1.0%	5	2.1%	3	2.9%	(12.7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 781	34 022	42.1%	24 167	29.9%	58 190	72.0%	-	42.4%	(100.0%)
Other own revenue	1 071	(277)	(25.8%)	1 145	106.9%	868	81.1%	(332)	.1%	(445.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**134 981**	**29 621**	**21.9%**	**40 112**	**29.7%**	**69 733**	**51.7%**	**21 775**	**37.2%**	**84.2%**
Employee related costs	43 142	9 352	21.7%	12 562	29.1%	21 914	50.8%	8 712	38.7%	44.2%
Remuneration of councillors	9 021	2 025	22.4%	2 180	24.2%	4 204	46.6%	1 938	48.4%	12.5%
Debt impairment	2 842	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	10 084	3 080	30.5%	1 603	15.9%	4 683	46.4%	1 495	44.0%	7.2%
Other Materials	13 966	1 373	9.8%	1 912	13.7%	3 286	23.5%	1 214	22.3%	57.5%
Contracted services	14 290	2 570	18.0%	1 996	14.0%	4 566	32.0%	3 893	55.7%	(48.7%)
Transfers and grants	6 841	-	-	2 095	30.6%	2 095	30.6%	154	47.3%	1 259.5%
Other expenditure	32 796	11 221	34.2%	17 765	54.2%	28 986	88.4%	4 369	36.9%	306.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 265)**	**15 841**		**(355)**		**15 486**		**(6 333)**		
Transfers recognised - capital	31 857	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 592**	**15 841**		**(355)**		**15 486**		**(6 333)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**25 592**	**15 841**		**(355)**		**15 486**		**(6 333)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 592**	**15 841**		**(355)**		**15 486**		**(6 333)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 592**	**15 841**		**(355)**		**15 486**		**(6 333)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**63 288**	**5 989**	**9.5%**	**11 141**	**17.6%**	**17 130**	**27.1%**	**12 298**	**37.9%**	**(9.4%)**
National Government	29 347	5 945	20.3%	8 752	29.8%	14 698	50.1%	9 135	50.8%	(4.2%)
Provincial Government	2 510	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 857**	**5 945**	**18.7%**	**8 752**	**27.5%**	**14 698**	**46.1%**	**9 135**	**47.7%**	**(4.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 431	44	.1%	2 388	7.6%	2 432	7.7%	3 163	21.4%	(24.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**63 288**	**5 989**	**9.5%**	**11 141**	**17.6%**	**17 130**	**27.1%**	**12 298**	**38.0%**	**(9.4%)**
Governance and Administration	**749**	**6**	**.9%**	**40**	**5.3%**	**46**	**6.2%**	**164**	**125.9%**	**(75.6%)**
Executive & Council	129	5	3.7%	15	12.0%	20	15.7%	-	-	(100.0%)
Budget & Treasury Office	120	-	-	12	10.2%	12	10.2%	164	244.0%	(92.5%)
Corporate Services	500	2	.4%	12	2.4%	14	2.8%	-	-	(100.0%)
Community and Public Safety	**1 000**	**30**	**3.0%**	**1**	**.1%**	**31**	**3.1%**	**-**	**-**	**(100.0%)**
Community & Social Services	1 000	30	3.0%	1	.1%	31	3.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 939**	**5 953**	**10.1%**	**11 100**	**18.8%**	**17 053**	**28.9%**	**12 134**	**40.2%**	**(8.5%)**
Planning and Development	5 612	5 953	106.1%	11 100	197.8%	17 053	303.9%	12 134	217.2%	(8.5%)
Road Transport	52 887	-	-	-	-	-	-	-	-	-
Environmental Protection	440	-	-	-	-	-	-	-	-	-
Trading Services	**2 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	2 000	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**197 048**	**58 062**	**29.5%**	**44 609**	**22.6%**	**102 671**	**52.1%**	**30 743**	**45.6%**	**45.1%**
Ratepayers and other	**39 044**	**8 412**	**21.5%**	**7 678**	**19.7%**	**16 089**	**41.2%**	**8 836**	**41.9%**	**(13.1%)**
Government - operating	88 000	49 609	56.4%	36 802	41.8%	86 411	98.2%	21 754	96.9%	69.2%
Government - capital	68 000	-	-	-	-	-	-	-	-	-
Interest	2 004	41	2.1%	130	6.5%	171	8.5%	154	43.9%	(15.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(135 000)**	**(29 665)**	**22.0%**	**(40 112)**	**29.7%**	**(69 777)**	**51.7%**	**(21 676)**	**43.6%**	**85.0%**
Suppliers and employees	(120 708)	(27 079)	22.4%	(35 811)	29.7%	(62 889)	52.1%	(20 031)	43.2%	78.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(14 292)	(2 586)	18.1%	(4 301)	30.1%	(6 887)	48.2%	(1 646)	48.7%	161.3%
Net Cash from/(used) Operating Activities	**62 048**	**28 397**	**45.8%**	**4 497**	**7.2%**	**32 895**	**53.0%**	**9 067**	**48.0%**	**(50.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(68 889)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(68 889)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(68 889)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**9**	**-**	**11**	**-**	**20**	**-**	**12**	**-**	**(10.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	9	-	11	-	20	-	12	-	(10.2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**9**	**-**	**11**	**-**	**20**	**-**	**12**	**-**	**(10.2%)**
Net Increase/(Decrease) in cash held	**(6 841)**	**28 406**	**(415.2%)**	**4 508**	**(65.9%)**	**32 915**	**(481.1%)**	**9 079**	**376.6%**	**(50.3%)**
Cash/cash equivalents at the year begin:	73 365	(1 879)	(2.6%)	26 528	36.2%	(1 879)	(2.6%)	27 690	(4.5%)	(4.2%)
Cash/cash equivalents at the year end:	**66 524**	**26 528**	**39.9%**	**31 036**	**46.7%**	**31 036**	**46.7%**	**36 770**	**70.7%**	**(15.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(33)	(1.3%)	(84)	(3.3%)	165	6.5%	2 500	98.1%	2 548	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 912	3.4%	1 799	3.2%	1 224	2.2%	51 170	91.2%	56 106	63.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	214	.9%	304	1.3%	286	1.2%	22 451	96.5%	23 255	26.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	570	7.5%	555	7.3%	286	3.8%	6 168	81.4%	7 579	8.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	(.7%)	3	(.7%)	(2)	.6%	(371)	100.7%	(368)	(.4%)	-	-	-	-
Total By Income Source	**2 666**	**3.0%**	**2 577**	**2.9%**	**1 958**	**2.2%**	**81 918**	**91.9%**	**89 119**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	126	9.3%	68	5.0%	(421)	(31.0%)	1 585	116.7%	1 358	1.5%	-	-	-	-
Commercial	1 839	5.7%	1 704	5.3%	1 675	5.2%	26 873	83.7%	32 092	36.0%	-	-	-	-
Households	698	1.2%	802	1.4%	705	1.3%	53 831	96.1%	56 037	62.9%	-	-	-	-
Other	3	(.7%)	3	(.7%)	(2)	.6%	(371)	100.7%	(368)	(.4%)	-	-	-	-
Total By Customer Group	**2 666**	**3.0%**	**2 577**	**2.9%**	**1 958**	**2.2%**	**81 918**	**91.9%**	**89 119**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	764	56.4%	223	16.5%	367	27.1%	-	-	1 354	96.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(0)	(.7%)	(3)	(5.8%)	59	106.5%	-	-	56	4.0%
Total	**764**	**54.2%**	**220**	**15.6%**	**426**	**30.2%**	**-**	**-**	**1 410**	**100.0%**

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr R N Hlongwa	032 456 8200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 053 725**	**259 623**	**24.6%**	**250 995**	**23.8%**	**510 618**	**48.5%**	**240 582**	**50.0%**	**4.3%**
Property rates	265 162	53 898	20.3%	66 888	25.2%	120 786	45.6%	61 765	47.3%	8.3%
Property rates - penalties and collection charges	10 700	3 985	37.2%	897	8.4%	4 882	45.6%	2 394	122.3%	(62.5%)
Service charges - electricity revenue	555 279	133 842	24.1%	130 421	23.5%	264 263	47.6%	115 709	48.4%	12.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	46 335	12 205	26.3%	12 021	25.9%	24 226	52.3%	10 550	50.0%	13.9%
Service charges - other	400	130	32.4%	133	33.3%	263	65.6%	104	51.6%	28.3%
Rental of facilities and equipment	1 377	390	28.3%	352	25.5%	741	53.8%	340	45.4%	3.5%
Interest earned - external investments	10 525	3 217	30.6%	5 103	48.5%	8 320	79.0%	3 606	30.0%	41.5%
Interest earned - outstanding debtors	3 150	763	24.2%	949	30.1%	1 712	54.4%	943	102.1%	.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 660	(803)	(17.2%)	844	18.1%	41	.9%	1 575	55.3%	(46.4%)
Licences and permits	259	52	20.1%	97	37.6%	150	57.7%	2 149	58.9%	(95.5%)
Agency services	8 707	1 934	22.2%	2 211	25.4%	4 145	47.6%	-	-	(100.0%)
Transfers recognised - operational	108 028	40 207	37.2%	27 457	25.4%	67 664	62.6%	24 950	58.9%	10.0%
Other own revenue	39 143	9 803	25.0%	3 622	9.3%	13 425	34.3%	16 497	58.2%	(78.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 053 679**	**232 156**	**22.0%**	**221 438**	**21.0%**	**453 594**	**43.0%**	**206 214**	**45.8%**	**7.4%**
Employee related costs	239 862	53 688	22.4%	57 009	23.8%	110 697	46.2%	48 565	43.4%	17.4%
Remuneration of councillors	18 507	3 890	21.0%	3 886	21.0%	7 776	42.0%	3 567	44.0%	8.9%
Debt impairment	14 136	-	-	-	-	-	-	3 927	50.0%	(100.0%)
Depreciation and asset impairment	71 923	8 816	12.3%	17 981	25.0%	26 797	37.3%	12 230	49.9%	47.0%
Finance charges	18 026	1 573	8.7%	2 976	16.5%	4 548	25.2%	952	18.9%	212.6%
Bulk purchases	394 048	120 359	30.5%	87 960	22.3%	208 319	52.9%	78 292	52.9%	12.3%
Other Materials	42 620	5 204	12.2%	10 661	25.0%	15 865	37.2%	13 565	27.2%	(21.4%)
Contracted services	34 544	7 373	21.3%	11 145	32.3%	18 518	53.6%	8 779	51.3%	27.0%
Transfers and grants	60 815	8 735	14.4%	6 090	10.0%	14 826	24.4%	-	-	(100.0%)
Other expenditure	158 396	22 518	14.2%	23 730	15.0%	46 248	29.2%	36 337	47.1%	(34.7%)
Loss on disposal of PPE	800	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**47**	**27 467**		**29 556**		**57 024**		**34 368**		
Transfers recognised - capital	89 345	2 468	2.8%	6 131	6.9%	8 599	9.6%	5 774	6.3%	6.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**89 392**	**29 935**		**35 687**		**65 622**		**40 142**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**89 392**	**29 935**		**35 687**		**65 622**		**40 142**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**89 392**	**29 935**		**35 687**		**65 622**		**40 142**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**89 392**	**29 935**		**35 687**		**65 622**		**40 142**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**479 841**	**22 852**	**4.8%**	**84 145**	**17.5%**	**106 997**	**22.3%**	**16 775**	**5.7%**	**401.6%**
National Government	52 749	2 238	4.2%	8 611	16.3%	10 849	20.6%	3 574	7.1%	140.9%
Provincial Government	31 800	-	-	7 345	23.1%	7 345	23.1%	-	-	(100.0%)
District Municipality	4 796	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 345**	**2 238**	**2.5%**	**15 956**	**17.9%**	**18 194**	**20.4%**	**3 574**	**6.7%**	**346.4%**
Borrowing	207 821	14 084	6.8%	50 641	24.4%	64 725	31.1%	4 003	2.8%	1 165.0%
Internally generated funds	182 675	6 530	3.6%	17 549	9.6%	24 079	13.2%	9 167	8.6%	91.4%
Public contributions and donations	-	-	-	-	-	-	-	30	-	(100.0%)
Capital Expenditure Standard Classification	**479 841**	**22 852**	**4.8%**	**84 145**	**17.5%**	**106 997**	**22.3%**	**16 775**	**5.7%**	**401.6%**
Governance and Administration	**31 270**	**973**	**3.1%**	**3 215**	**10.3%**	**4 188**	**13.4%**	**1 589**	**6.5%**	**102.2%**
Executive & Council	23 000	972	4.2%	2 289	10.0%	3 261	14.2%	938	4.6%	144.0%
Budget & Treasury Office	2 500	1	.1%	92	3.7%	93	3.7%	158	79.2%	(42.0%)
Corporate Services	5 770	0	-	833	14.4%	834	14.4%	493	13.3%	69.1%
Community and Public Safety	**36 712**	**234**	**.6%**	**2 065**	**5.6%**	**2 299**	**6.3%**	**1 819**	**2.9%**	**13.5%**
Community & Social Services	14 953	101	.7%	444	3.0%	545	3.6%	438	3.0%	1.4%
Sport And Recreation	9 593	93	1.0%	1 619	16.9%	1 711	17.8%	-	-	(100.0%)
Public Safety	10 747	41	.4%	-	-	41	.4%	1 381	24.5%	(100.0%)
Housing	1 420	-	-	2	.1%	2	.1%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**206 623**	**10 297**	**5.0%**	**35 532**	**17.2%**	**45 829**	**22.2%**	**8 593**	**9.0%**	**313.5%**
Planning and Development	13 523	-	-	465	3.4%	465	3.4%	73	48.7%	536.7%
Road Transport	193 100	10 297	5.3%	35 067	18.2%	45 364	23.5%	8 520	8.9%	311.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**205 235**	**11 348**	**5.5%**	**43 334**	**21.1%**	**54 682**	**26.6%**	**4 773**	**3.4%**	**807.9%**
Electricity	199 965	11 348	5.7%	43 136	21.6%	54 483	27.2%	4 743	3.4%	809.4%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 271	-	-	198	3.8%	198	3.8%	30	2.7%	572.0%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 060 503**	**240 383**	**22.7%**	**269 810**	**25.4%**	**510 192**	**48.1%**	**250 279**	**43.9%**	**7.8%**
Ratepayers and other	**852 605**	**195 195**	**22.9%**	**228 658**	**26.8%**	**423 853**	**49.7%**	**216 207**	**46.7%**	**5.8%**
Government - operating	108 028	39 404	36.5%	25 484	23.6%	64 888	60.1%	26 384	60.3%	(3.4%)
Government - capital	89 345	1 237	1.4%	9 899	11.1%	11 136	12.5%	2 231	2.4%	343.8%
Interest	10 525	4 546	43.2%	5 769	54.8%	10 315	98.0%	5 458	42.4%	5.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(936 482)**	**(238 122)**	**25.4%**	**(206 502)**	**22.1%**	**(444 624)**	**47.5%**	**(149 592)**	**38.6%**	**38.0%**
Suppliers and employees	(857 641)	(227 814)	26.6%	(194 401)	22.7%	(422 215)	49.2%	(148 640)	39.9%	30.8%
Finance charges	(18 026)	(1 573)	8.7%	(2 991)	16.6%	(4 564)	25.3%	(952)	18.9%	214.2%
Transfers and grants	(60 815)	(8 735)	14.4%	(9 110)	15.0%	(17 845)	29.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**124 021**	**2 261**	**1.8%**	**63 308**	**51.0%**	**65 569**	**52.9%**	**100 687**	**76.1%**	**(37.1%)**
Cash Flow from Investing Activities										
Receipts	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**.3%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	500	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	2	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(479 841)**	**(22 852)**	**4.8%**	**(84 140)**	**17.5%**	**(106 993)**	**22.3%**	**(15 888)**	**5.5%**	**429.6%**
Capital assets	(479 841)	(22 852)	4.8%	(84 140)	17.5%	(106 993)	22.3%	(15 888)	5.5%	429.6%
Net Cash from/(used) Investing Activities	**(479 341)**	**(22 852)**	**4.8%**	**(84 140)**	**17.6%**	**(106 993)**	**22.3%**	**(15 886)**	**5.5%**	**429.6%**
Cash Flow from Financing Activities										
Receipts	**176 222**	**584**	**.3%**	**20 624**	**11.7%**	**21 208**	**12.0%**	**29 544**	**15.1%**	**(30.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	178 222	-	-	19 792	11.1%	19 792	11.1%	28 957	15.0%	(31.7%)
Increase (decrease) in consumer deposits	(2 000)	584	(29.2%)	832	(41.6%)	1 416	(70.8%)	587	22.1%	41.7%
Payments	**(33 492)**	**(2 153)**	**6.4%**	**(3 926)**	**11.7%**	**(6 079)**	**18.1%**	**(2 571)**	**17.5%**	**52.7%**
Repayment of borrowing	(33 492)	(2 153)	6.4%	(3 926)	11.7%	(6 079)	18.1%	(2 571)	17.5%	52.7%
Net Cash from/(used) Financing Activities	**142 730**	**(1 569)**	**(1.1%)**	**16 698**	**11.7%**	**15 129**	**10.6%**	**26 973**	**14.7%**	**(38.1%)**
Net Increase/(Decrease) in cash held	**(212 590)**	**(22 161)**	**10.4%**	**(4 134)**	**1.9%**	**(26 295)**	**12.4%**	**111 774**	**(82.3%)**	**(103.7%)**
Cash/cash equivalents at the year begin:	527 667	528 947	100.2%	506 787	96.0%	528 947	100.2%	357 252	151.8%	41.9%
Cash/cash equivalents at the year end:	**315 077**	**506 787**	**160.8%**	**502 653**	**159.5%**	**502 653**	**159.5%**	**469 026**	**441.2%**	**7.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	32 949	100.0%	-	-	-	-	-	-	32 949	36.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 180	100.0%	-	-	-	-	-	-	3 180	3.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 792	100.0%	-	-	-	-	-	-	2 792	3.1%
Loan repayments	3 260	100.0%	-	-	-	-	-	-	3 260	3.6%
Trade Creditors	6 235	81.6%	866	11.3%	272	3.6%	269	3.5%	7 642	8.5%
Auditor-General	813	100.0%	-	-	-	-	-	-	813	.9%
Other	21 901	55.6%	15 629	39.7%	1 567	4.0%	260	.7%	39 358	43.7%
Total	**71 131**	**79.0%**	**16 495**	**18.3%**	**1 839**	**2.0%**	**529**	**.6%**	**89 994**	**100.0%**

Contact Details

Municipal Manager	N J Mdakane	032 437 5003
Financial Manager	Shamir Rajcoomar	032 437 5502

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**80 356**	**36 534**	**45.5%**	**22 161**	**27.6%**	**58 695**	**73.0%**	**25 619**	**38.8%**	**(13.5%)**
Property rates	4 791	2 323	48.5%	690	14.4%	3 013	62.9%	656	37.1%	5.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	200	51	25.5%	50	25.1%	101	50.5%	27	17.9%	84.8%
Interest earned - external investments	3 000	808	26.9%	682	22.7%	1 490	49.7%	452	31.2%	51.0%
Interest earned - outstanding debtors	300	111	37.0%	120	40.0%	231	77.0%	82	27.3%	46.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 566	28 511	39.8%	23 911	33.4%	52 422	73.2%	20 087	32.3%	19.0%
Other own revenue	499	4 730	947.9%	(3 291)	(659.6%)	1 438	288.3%	4 315	1 332.7%	(176.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**79 566**	**12 137**	**15.3%**	**19 148**	**24.1%**	**31 285**	**39.3%**	**13 885**	**40.8%**	**37.9%**
Employee related costs	22 117	4 807	21.7%	5 793	26.2%	10 600	47.9%	4 263	45.2%	35.9%
Remuneration of councillors	8 916	2 098	23.5%	2 097	23.5%	4 195	47.1%	1 977	45.5%	6.1%
Debt impairment	2 411	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 300	-	-	-	-	-	-	-	-	-
Finance charges	420	60	14.2%	31	7.4%	91	21.6%	174	44.0%	(82.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	12 855	776	6.0%	776	6.0%	1 551	12.1%	776	32.7%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	29 547	4 397	14.9%	10 451	35.4%	14 848	50.3%	6 696	63.6%	56.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**789**	**24 397**		**3 013**		**27 410**		**11 733**		
Transfers recognised - capital	60 686	3 570	5.9%	7 461	12.3%	11 032	18.2%	2 491	102.2%	199.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 475**	**27 967**		**10 475**		**38 442**		**14 225**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 475**	**27 967**		**10 475**		**38 442**		**14 225**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 475**	**27 967**		**10 475**		**38 442**		**14 225**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 475**	**27 967**		**10 475**		**38 442**		**14 225**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**60 816**	**4 663**	**7.7%**	**11 933**	**19.6%**	**16 596**	**27.3%**	**2 854**	**12.5%**	**318.2%**
National Government	60 816	4 663	7.7%	11 933	19.6%	16 596	27.3%	2 854	12.5%	318.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 816**	**4 663**	**7.7%**	**11 933**	**19.6%**	**16 596**	**27.3%**	**2 854**	**12.5%**	**318.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 816**	**4 663**	**7.7%**	**11 933**	**19.6%**	**16 596**	**27.3%**	**2 854**	**12.5%**	**318.2%**
Governance and Administration	**-**	**-**	**-**	**7**	**-**	**7**	**-**	**275**	**60.0%**	**(97.6%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	7	-	7	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	275	39.3%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**94.2%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	94.2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 816**	**4 663**	**7.7%**	**11 927**	**19.6%**	**16 590**	**27.3%**	**2 579**	**10.7%**	**362.5%**
Planning and Development	60 816	4 663	7.7%	-	-	4 663	7.7%	2 579	10.7%	(100.0%)
Road Transport	-	-	-	11 927	-	11 927	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**137 135**	**59 493**	**43.4%**	**33 004**	**24.1%**	**92 497**	**67.4%**	**23 261**	**51.9%**	**41.9%**
Ratepayers and other	**1 628**	**3 227**	**198.2%**	**4 249**	**261.0%**	**7 476**	**459.2%**	**5 080**	**100.6%**	**(16.4%)**
Government - operating	71 821	32 857	45.7%	22 471	31.3%	55 328	77.0%	17 729	80.2%	26.7%
Government - capital	60 686	23 409	38.6%	6 284	10.4%	29 693	48.9%	-	-	(100.0%)
Interest	3 000	-	-	-	-	-	-	452	76.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(74 679)**	**(26 685)**	**35.7%**	**(25 677)**	**34.4%**	**(52 362)**	**70.1%**	**(14 445)**	**26.6%**	**77.8%**
Suppliers and employees	(74 259)	(26 625)	35.9%	(25 646)	34.5%	(52 271)	70.4%	(14 335)	26.6%	78.9%
Finance charges	(420)	(60)	14.2%	(31)	7.4%	(91)	21.6%	(110)	44.0%	(71.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**62 456**	**32 808**	**52.5%**	**7 327**	**11.7%**	**40 135**	**64.3%**	**8 816**	**(144.0%)**	**(16.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(30 228)**	**-**	**4 469**	**-**	**(25 759)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(30 228)	-	4 469	-	(25 759)	-	-	-	(100.0%)
Payments	**(60 816)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(60 816)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(60 816)**	**(30 228)**	**49.7%**	**4 469**	**(7.3%)**	**(25 759)**	**42.4%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(753)**	**(430)**	**57.1%**	**(232)**	**30.8%**	**(661)**	**87.8%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(753)	(430)	57.1%	(232)	30.8%	(661)	87.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(753)**	**(430)**	**57.1%**	**(232)**	**30.8%**	**(661)**	**87.8%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**887**	**2 151**	**242.6%**	**11 563**	**1 304.0%**	**13 715**	**1 546.6%**	**8 816**	**132.3%**	**31.2%**
Cash/cash equivalents at the year begin:	11 601	1 351	11.6%	3 502	30.2%	1 351	11.6%	12 085	-	(71.0%)
Cash/cash equivalents at the year end:	**12 488**	**3 502**	**28.0%**	**15 066**	**120.6%**	**15 066**	**120.6%**	**20 901**	**125.0%**	**(27.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	262	3.0%	223	2.5%	212	2.4%	8 166	92.1%	8 863	100.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	(2.2%)	(2)	3.0%	(24)	48.1%	(25)	51.0%	(50)	(.6%)	-	-	-	-
Total By Income Source	**263**	**3.0%**	**222**	**2.5%**	**188**	**2.1%**	**8 140**	**92.4%**	**8 813**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	99	2.3%	96	2.2%	70	1.6%	4 056	93.9%	4 320	49.0%	-	-	-	-
Commercial	129	4.8%	93	3.5%	85	3.2%	2 382	88.6%	2 689	30.5%	-	-	-	-
Households	0	21.5%	0	21.3%	0	21.3%	1	35.9%	2	-	-	-	-	-
Other	35	2.0%	32	1.8%	33	1.8%	1 702	94.4%	1 802	20.4%	-	-	-	-
Total By Customer Group	**263**	**3.0%**	**222**	**2.5%**	**188**	**2.1%**	**8 140**	**92.4%**	**8 813**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	951	100.0%	-	-	-	-	-	-	951	100.0%
Total	**951**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**951**	**100.0%**

Contact Details

Municipal Manager	T Cibane	032 532 5030
Financial Manager	TM Nkosi	032 532 5001

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**75 081**	**19 437**	**25.9%**	**21 442**	**28.6%**	**40 879**	**54.4%**	**22 806**	**74.4%**	**(6.0%)**
Property rates	12 258	3 065	25.0%	3 065	25.0%	6 129	50.0%	3 065	51.1%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	821	215	26.2%	214	26.0%	429	52.2%	201	68.4%	6.1%
Interest earned - external investments	1 479	305	20.6%	430	29.1%	735	49.7%	174	133.8%	146.4%
Interest earned - outstanding debtors	518	216	41.7%	206	39.7%	422	81.4%	135	519.7%	52.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 296	15 077	25.4%	17 385	29.3%	32 462	54.7%	19 209	80.4%	(9.5%)
Other own revenue	708	559	78.9%	143	20.2%	702	99.1%	22	11.9%	560.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**75 024**	**14 605**	**19.5%**	**21 260**	**28.3%**	**35 865**	**47.8%**	**13 814**	**35.5%**	**53.9%**
Employee related costs	20 826	3 856	18.5%	4 422	21.2%	8 278	39.7%	4 281	41.9%	3.3%
Remuneration of councillors	5 620	1 277	22.7%	1 176	20.9%	2 453	43.7%	1 335	45.9%	(11.9%)
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 245	-	-	-	-	-	-	-	-	-
Finance charges	1 672	18	1.1%	520	31.1%	538	32.2%	1	.1%	73 725.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	1 269	31.7%	(100.0%)
Contracted services	14 079	4 411	31.3%	3 192	22.7%	7 603	54.0%	723	23.1%	341.2%
Transfers and grants	2 704	-	-	-	-	-	-	193	13.2%	(100.0%)
Other expenditure	21 879	5 042	23.0%	11 950	54.6%	16 993	77.7%	6 011	51.3%	98.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**57**	**4 832**		**182**		**5 014**		**8 992**		
Transfers recognised - capital	27 317	-	-	-	-	-	-	8 026	70.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27 374**	**4 832**		**182**		**5 014**		**17 018**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**27 374**	**4 832**		**182**		**5 014**		**17 018**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 374**	**4 832**		**182**		**5 014**		**17 018**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 374**	**4 832**		**182**		**5 014**		**17 018**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**61 478**	**12 183**	**19.8%**	**6 480**	**10.5%**	**18 663**	**30.4%**	**9 343**	**47.4%**	**(30.6%)**
National Government	27 673	10 316	37.3%	5 306	19.2%	15 622	56.5%	7 945	50.7%	(33.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 673**	**10 316**	**37.3%**	**5 306**	**19.2%**	**15 622**	**56.5%**	**7 945**	**50.7%**	**(33.2%)**
Borrowing	12 100	-	-	-	-	-	-	-	-	-
Internally generated funds	21 705	1 867	8.6%	-	-	1 867	8.6%	1 399	40.7%	(100.0%)
Public contributions and donations	-	-	-	1 175	-	1 175	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**61 478**	**12 183**	**19.8%**	**6 480**	**10.5%**	**18 663**	**30.4%**	**9 343**	**47.4%**	**(30.6%)**
Governance and Administration	**4 451**	**31**	**.7%**	**-**	**-**	**31**	**.7%**	**22**	**9.3%**	**(100.0%)**
Executive & Council	135	-	-	-	-	-	-	-	5.0%	-
Budget & Treasury Office	1 486	-	-	-	-	-	-	22	17.4%	(100.0%)
Corporate Services	2 830	31	1.1%	-	-	31	1.1%	-	6.8%	-
Community and Public Safety	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**1 172**	**1 143.9%**	**(100.0%)**
Community & Social Services	400	-	-	-	-	-	-	1 172	2 402.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**56 627**	**12 153**	**21.5%**	**6 480**	**11.4%**	**18 633**	**32.9%**	**8 149**	**45.3%**	**(20.5%)**
Planning and Development	710	-	-	-	-	-	-	-	-	-
Road Transport	55 917	12 153	21.7%	6 480	11.6%	18 633	33.3%	8 149	45.6%	(20.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**96 409**	**31 860**	**33.0%**	**17 732**	**18.4%**	**49 592**	**51.4%**	**29 359**	**81.9%**	**(39.6%)**
Ratepayers and other	**10 998**	**6 190**	**56.3%**	**2 876**	**26.2%**	**9 066**	**82.4%**	**4 272**	**131.1%**	**(32.7%)**
Government - operating	56 616	25 422	44.9%	14 221	25.1%	39 643	70.0%	16 022	75.8%	(11.2%)
Government - capital	27 317	-	-	-	-	-	-	9 026	74.5%	(100.0%)
Interest	1 479	248	16.8%	635	43.0%	883	59.7%	40	42.9%	1 504.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(52 194)**	**(17 143)**	**32.8%**	**(16 318)**	**31.3%**	**(33 461)**	**64.1%**	**(25 906)**	**102.0%**	**(37.0%)**
Suppliers and employees	(47 818)	(17 143)	35.9%	(16 318)	34.1%	(33 461)	70.0%	(25 905)	111.0%	(37.0%)
Finance charges	(1 672)	(0)	-	-	-	(0)	-	(1)	-	(100.0%)
Transfers and grants	(2 704)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 216**	**14 717**	**33.3%**	**1 414**	**3.2%**	**16 131**	**36.5%**	**3 454**	**57.9%**	**(59.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**8 000**	**-**	**-**	**-**	**8 000**	**-**	**(3 642)**	**(254.4%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	8 000	-	-	-	8 000	-	(3 642)	(277.7%)	(100.0%)
Payments	**(60 248)**	**(9 941)**	**16.5%**	**(6 480)**	**10.8%**	**(16 421)**	**27.3%**	**-**	**-**	**(100.0%)**
Capital assets	(60 248)	(9 941)	16.5%	(6 480)	10.8%	(16 421)	27.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(60 248)**	**(1 941)**	**3.2%**	**(6 480)**	**10.8%**	**(8 421)**	**14.0%**	**(3 642)**	**48.2%**	**77.9%**
Cash Flow from Financing Activities										
Receipts	**7 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 100	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 863)**	**(216)**	**11.6%**	**(205)**	**11.0%**	**(422)**	**22.6%**	**(450)**	**33.1%**	**(54.3%)**
Repayment of borrowing	(1 863)	(216)	11.6%	(205)	11.0%	(422)	22.6%	(450)	33.1%	(54.3%)
Net Cash from/(used) Financing Activities	**5 237**	**(216)**	**(4.1%)**	**(205)**	**(3.9%)**	**(422)**	**(8.1%)**	**(450)**	**33.1%**	**(54.3%)**
Net Increase/(Decrease) in cash held	**(10 795)**	**12 560**	**(116.3%)**	**(5 271)**	**48.8%**	**7 288**	**(67.5%)**	**(638)**	**101.6%**	**726.5%**
Cash/cash equivalents at the year begin:	41 323	48 480	117.3%	61 040	147.7%	48 480	117.3%	20 452	678.8%	198.5%
Cash/cash equivalents at the year end:	**30 527**	**61 040**	**200.0%**	**55 769**	**182.7%**	**55 769**	**182.7%**	**19 815**	**207.7%**	**181.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	445	5.6%	444	5.6%	777	9.8%	6 284	79.0%	7 950	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**445**	**5.6%**	**444**	**5.6%**	**777**	**9.8%**	**6 284**	**79.0%**	**7 950**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	69	3.2%	69	3.1%	433	19.8%	1 617	73.9%	2 187	27.5%	-	-	-	-
Commercial	172	3.8%	229	5.1%	198	4.4%	3 935	86.8%	4 534	57.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	204	16.6%	147	11.9%	147	11.9%	733	59.6%	1 229	15.5%	-	-	-	-
Total By Customer Group	**445**	**5.6%**	**444**	**5.6%**	**777**	**9.8%**	**6 284**	**79.0%**	**7 950**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(11)	(2.7%)	155	37.6%	(0)	-	268	65.1%	412	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(11)**	**(2.7%)**	**155**	**37.6%**	**(0)**	**-**	**268**	**65.1%**	**412**	**100.0%**

Contact Details

Municipal Manager	BR Ngubane(Acting)	032 481 4500
Financial Manager	G S Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**471 881**	**145 974**	**30.9%**	**156 383**	**33.1%**	**302 358**	**64.1%**	**113 250**	**56.6%**	**38.1%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	86 494	20 536	23.7%	22 632	26.2%	43 168	49.9%	21 162	49.1%	6.9%
Service charges - sanitation revenue	17 298	5 247	30.3%	4 480	25.9%	9 728	56.2%	4 341	46.8%	3.2%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 810	1 484	52.8%	1 134	40.3%	2 618	93.1%	69	12.5%	1 553.8%
Rental of facilities and equipment	287	-	-	-	-	-	-	21	48.5%	(100.0%)
Interest earned - external investments	6 600	863	13.1%	336	5.1%	1 199	18.2%	846	33.0%	(60.3%)
Interest earned - outstanding debtors	16 760	3 648	21.8%	3 808	22.7%	7 456	44.5%	3 291	36.6%	15.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	1 515	390	25.7%	-	-	390	25.7%	368	56.8%	(100.0%)
Transfers recognised - operational	278 320	108 249	38.9%	94 535	34.0%	202 784	72.9%	82 205	63.9%	15.0%
Other own revenue	61 797	5 557	9.0%	29 458	47.7%	35 015	56.7%	948	9.6%	3 007.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**446 971**	**121 790**	**27.2%**	**111 152**	**24.9%**	**232 941**	**52.1%**	**113 548**	**51.3%**	**(2.1%)**
Employee related costs	122 882	31 836	25.9%	35 923	29.2%	67 759	55.1%	27 578	47.7%	30.3%
Remuneration of councillors	7 189	1 522	21.2%	1 543	21.5%	3 065	42.6%	1 399	39.6%	10.2%
Debt impairment	19 346	4 837	25.0%	4 837	25.0%	9 673	50.0%	6 710	50.0%	(27.9%)
Depreciation and asset impairment	31 600	7 700	24.4%	9 244	29.3%	16 944	53.6%	8 265	49.6%	11.8%
Finance charges	12 100	3 680	30.4%	881	7.3%	4 562	37.7%	797	50.7%	10.6%
Bulk purchases	55 689	17 554	31.5%	18 292	32.8%	35 846	64.4%	11 413	50.2%	60.3%
Other Materials	21 930	6 838	31.2%	4 458	20.3%	11 296	51.5%	9 034	45.0%	(50.7%)
Contracted services	59 973	21 005	35.0%	12 498	20.8%	33 503	55.9%	4 063	19.9%	207.6%
Transfers and grants	26 040	2 867	11.0%	10 363	39.8%	13 230	50.8%	12 287	129.9%	(15.7%)
Other expenditure	90 222	23 950	26.5%	13 114	14.5%	37 064	41.1%	32 000	63.7%	(59.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**24 910**	**24 185**		**45 232**		**69 416**		**(298)**		
Transfers recognised - capital	322 366	31 963	9.9%	102 663	31.8%	134 626	41.8%	56 567	56.9%	81.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**347 276**	**56 147**		**147 895**		**204 042**		**56 268**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**347 276**	**56 147**		**147 895**		**204 042**		**56 268**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**347 276**	**56 147**		**147 895**		**204 042**		**56 268**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**347 276**	**56 147**		**147 895**		**204 042**		**56 268**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**352 455**	**43 494**	**12.3%**	**95 598**	**27.1%**	**139 093**	**39.5%**	**59 158**	**38.1%**	**61.6%**
National Government	188 621	27 913	14.8%	63 494	33.7%	91 407	48.5%	56 598	53.8%	12.2%
Provincial Government	2 166	-	-	-	-	-	-	916	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 544	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**208 331**	**27 913**	**13.4%**	**63 494**	**30.5%**	**91 407**	**43.9%**	**57 513**	**54.4%**	**10.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 089	1 982	6.6%	5 894	19.6%	7 876	26.2%	1 645	25.2%	258.3%
Public contributions and donations	114 035	13 600	11.9%	26 211	23.0%	39 810	34.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	**352 455**	**43 494**	**12.3%**	**95 598**	**27.1%**	**139 093**	**39.5%**	**59 158**	**38.1%**	**61.6%**
Governance and Administration	**24 096**	**685**	**2.8%**	**1 769**	**7.3%**	**2 454**	**10.2%**	**480**	**3.7%**	**268.3%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	17 000	0	-	1 607	9.5%	1 607	9.5%	-	-	(100.0%)
Corporate Services	7 096	684	9.6%	162	2.3%	846	11.9%	480	15.2%	(66.3%)
Community and Public Safety	**22 553**	**785**	**3.5%**	**2 579**	**11.4%**	**3 364**	**14.9%**	**916**	**13.0%**	**181.6%**
Community & Social Services	3 282	785	23.9%	2 579	78.6%	3 364	102.5%	916	13.0%	181.6%
Sport And Recreation	19 271	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 585**	**-**	**-**	**319**	**20.1%**	**319**	**20.1%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 585	-	-	319	20.1%	319	20.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**304 222**	**42 024**	**13.8%**	**90 932**	**29.9%**	**132 957**	**43.7%**	**57 762**	**42.6%**	**57.4%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	245 345	38 260	15.6%	84 159	34.3%	122 419	49.9%	55 085	44.6%	52.8%
Waste Water Management	58 876	3 765	6.4%	6 773	11.5%	10 538	17.9%	2 677	24.7%	153.0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**647 881**	**209 991**	**32.4%**	**263 831**	**40.7%**	**473 822**	**73.1%**	**186 544**	**69.0%**	**41.4%**
Ratepayers and other	**106 186**	**29 742**	**28.0%**	**52 386**	**49.3%**	**82 128**	**77.3%**	**20 476**	**42.0%**	**155.8%**
Government - operating	278 320	106 906	38.4%	92 092	33.1%	198 998	71.5%	81 441	67.3%	13.1%
Government - capital	256 775	72 480	28.2%	117 802	45.9%	190 282	74.1%	79 835	86.6%	47.6%
Interest	6 600	863	13.1%	1 551	23.5%	2 414	36.6%	4 792	42.0%	(67.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(391 463)**	**(134 858)**	**34.4%**	**(126 648)**	**32.4%**	**(261 506)**	**66.8%**	**(108 925)**	**56.7%**	**16.3%**
Suppliers and employees	(354 079)	(128 357)	36.3%	(115 656)	32.7%	(244 013)	68.9%	(108 925)	57.8%	6.2%
Finance charges	(12 100)	(3 680)	30.4%	(881)	7.3%	(4 562)	37.7%	-	41.8%	(100.0%)
Transfers and grants	(25 284)	(2 821)	11.2%	(10 111)	40.0%	(12 932)	51.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**256 417**	**75 133**	**29.3%**	**137 183**	**53.5%**	**212 315**	**82.8%**	**77 618**	**88.4%**	**76.7%**
Cash Flow from Investing Activities										
Receipts	**112 461**	**(361)**	**(.3%)**	**(361)**	**(.3%)**	**(723)**	**(.6%)**	**(358)**	**51.7%**	**.9%**
Proceeds on disposal of PPE	114 038	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 577)	(361)	22.9%	(361)	22.9%	(723)	45.8%	(358)	-	.9%
Payments	**(352 455)**	**(43 494)**	**12.3%**	**(95 598)**	**27.1%**	**(139 093)**	**39.5%**	**(59 158)**	**46.0%**	**61.6%**
Capital assets	(352 455)	(43 494)	12.3%	(95 598)	27.1%	(139 093)	39.5%	(59 158)	46.0%	61.6%
Net Cash from/(used) Investing Activities	**(239 994)**	**(43 856)**	**18.3%**	**(95 960)**	**40.0%**	**(139 815)**	**58.3%**	**(59 516)**	**46.0%**	**61.2%**
Cash Flow from Financing Activities										
Receipts	**320**	**(1 039)**	**(324.5%)**	**146**	**45.8%**	**(892)**	**(278.8%)**	**57**	**37.0%**	**157.0%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(1 039)	-	146	-	(892)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	320	-	-	-	-	-	-	57	37.0%	(100.0%)
Payments	**(2 850)**	**(1 385)**	**48.6%**	**-**	**-**	**(1 385)**	**48.6%**	**-**	**53.8%**	**-**
Repayment of borrowing	(2 850)	(1 385)	48.6%	-	-	(1 385)	48.6%	-	53.8%	-
Net Cash from/(used) Financing Activities	**(2 530)**	**(2 423)**	**95.8%**	**146**	**(5.8%)**	**(2 277)**	**90.0%**	**57**	**57.1%**	**157.0%**
Net Increase/(Decrease) in cash held	**13 893**	**28 854**	**207.7%**	**41 369**	**297.8%**	**70 223**	**505.4%**	**18 159**	**1 197.3%**	**127.8%**
Cash/cash equivalents at the year begin:	41 133	21 995	53.5%	50 849	123.6%	21 995	53.5%	112 760	48.6%	(54.9%)
Cash/cash equivalents at the year end:	**55 027**	**50 849**	**92.4%**	**92 218**	**167.6%**	**92 218**	**167.6%**	**130 919**	**185.9%**	**(29.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 971	13.4%	4 570	7.7%	3 382	5.7%	43 659	73.3%	59 582	35.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 490	17.3%	909	6.3%	553	3.9%	10 404	72.5%	14 357	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 143	5.2%	1 463	2.4%	1 325	2.2%	54 854	90.2%	60 786	35.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 997	5.8%	988	2.9%	1 121	3.3%	30 363	88.1%	34 468	20.4%	-	-	-	-
Total By Income Source	**15 600**	**9.2%**	**7 930**	**4.7%**	**6 382**	**3.8%**	**139 280**	**82.3%**	**169 192**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 547	23.2%	1 149	17.2%	410	6.2%	3 557	53.4%	6 663	3.9%	-	-	-	-
Commercial	788	25.7%	517	16.9%	244	8.0%	1 515	49.5%	3 063	1.8%	-	-	-	-
Households	10 696	7.1%	5 742	3.8%	5 247	3.5%	128 277	85.5%	149 963	88.6%	-	-	-	-
Other	2 569	27.0%	522	5.5%	481	5.1%	5 931	62.4%	9 502	5.6%	-	-	-	-
Total By Customer Group	**15 600**	**9.2%**	**7 930**	**4.7%**	**6 382**	**3.8%**	**139 280**	**82.3%**	**169 192**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 384	100.0%	-	-	-	-	-	-	1 384	8.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 070	100.0%	-	-	-	-	-	-	2 070	13.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 197	84.8%	1 467	12.2%	206	1.7%	149	1.2%	12 019	77.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**13 651**	**88.2%**	**1 467**	**9.5%**	**206**	**1.3%**	**149**	**1.0%**	**15 473**	**100.0%**

Contact Details

Municipal Manager	Mr MA Madlala	032 437 9501
Financial Manager	Ms Nosipho Mba	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INGWE (KZN431)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**106 480**	**30 209**	**28.4%**	**18 838**	**17.7%**	**49 047**	**46.1%**	**20 335**	**78.2%**	**(7.4%)**
Property rates	11 000	4 663	42.4%	-	-	4 663	42.4%	1 195	83.5%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	1	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	450	131	29.1%	132	29.4%	263	58.5%	246	-	(46.2%)
Rental of facilities and equipment	190	69	36.6%	71	37.1%	140	73.7%	16	82.5%	346.0%
Interest earned - external investments	3 800	1 065	28.0%	1 050	27.6%	2 115	55.7%	935	60.9%	12.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	200	29	14.3%	24	11.9%	52	26.2%	12	23.3%	96.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 342	24 103	39.9%	17 320	28.7%	41 424	68.6%	17 856	78.3%	(3.0%)
Other own revenue	30 498	148	.5%	241	.8%	390	1.3%	74	83.8%	224.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**70 018**	**12 469**	**17.8%**	**15 762**	**22.5%**	**28 231**	**40.3%**	**14 109**	**39.6%**	**11.7%**
Employee related costs	24 393	5 152	21.1%	6 244	25.6%	11 396	46.7%	5 812	49.1%	7.4%
Remuneration of councillors	6 392	1 496	23.4%	1 499	23.5%	2 996	46.9%	1 392	47.4%	7.7%
Debt impairment	475	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	-	-	-	-	-	-	-	-	-
Finance charges	317	84	26.4%	87	27.4%	170	53.8%	122	123.3%	(28.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 859	480	9.9%	689	14.2%	1 169	24.1%	447	259.1%	54.1%
Transfers and grants	-	-	-	-	-	-	-	443	55.3%	(100.0%)
Other expenditure	28 582	5 256	18.4%	7 243	25.3%	12 499	43.7%	5 894	32.4%	22.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**36 462**	**17 741**		**3 075**		**20 816**		**6 225**		
Transfers recognised - capital	24 860	7 630	30.7%	7 461	30.0%	15 091	60.7%	-	2.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 322**	**25 371**		**10 536**		**35 907**		**6 225**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 322**	**25 371**		**10 536**		**35 907**		**6 225**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 322**	**25 371**		**10 536**		**35 907**		**6 225**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 322**	**25 371**		**10 536**		**35 907**		**6 225**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**58 530**	**9 625**	**16.4%**	**9 407**	**16.1%**	**19 032**	**32.5%**	**9 919**	**32.3%**	**(5.2%)**
National Government	19 521	9 144	46.8%	5 787	29.6%	14 932	76.5%	8 526	38.1%	(32.1%)
Provincial Government	-	25	-	1 726	-	1 751	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	435	2.9%	(100.0%)
Transfers recognised - capital	**19 521**	**9 169**	**47.0%**	**7 513**	**38.5%**	**16 683**	**85.5%**	**8 961**	**26.1%**	**(16.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 009	456	1.2%	1 894	4.9%	2 350	6.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	958	58.9%	(100.0%)
Capital Expenditure Standard Classification	**58 530**	**9 625**	**16.4%**	**9 407**	**16.1%**	**19 032**	**32.5%**	**9 919**	**32.3%**	**(5.2%)**
Governance and Administration	**1 900**	**351**	**18.5%**	**144**	**7.6%**	**495**	**26.0%**	**9 919**	**-**	**(98.5%)**
Executive & Council	1 100	183	16.7%	27	2.5%	211	19.2%	9 919	-	(99.7%)
Budget & Treasury Office	150	-	-	3	1.8%	3	1.8%	-	-	(100.0%)
Corporate Services	650	167	25.7%	114	17.5%	281	43.2%	-	-	(100.0%)
Community and Public Safety	**350**	**-**	**-**	**997**	**284.7%**	**997**	**284.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	350	-	-	997	284.7%	997	284.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**56 280**	**9 275**	**16.5%**	**8 267**	**14.7%**	**17 541**	**31.2%**	**-**	**-**	**(100.0%)**
Planning and Development	56 280	9 275	16.5%	8 267	14.7%	17 541	31.2%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**196 929**	**74 838**	**38.0%**	**101 506**	**51.5%**	**176 345**	**89.5%**	**51 815**	**91.8%**	**95.9%**
Ratepayers and other	**107 927**	**67 243**	**62.3%**	**45 563**	**42.2%**	**112 806**	**104.5%**	**32 868**	**1 714.0%**	**38.6%**
Government - operating	63 581	6 561	10.3%	54 709	86.0%	61 270	96.4%	17 856	78.3%	206.4%
Government - capital	21 621	-	-	157	.7%	157	.7%	-	-	(100.0%)
Interest	3 800	1 034	27.2%	1 077	28.3%	2 111	55.6%	1 091	55.4%	(1.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(41 025)**	**(23 258)**	**56.7%**	**(60 327)**	**147.0%**	**(83 586)**	**203.7%**	**(35 113)**	**130.6%**	**71.8%**
Suppliers and employees	(40 708)	(23 258)	57.1%	(60 157)	147.8%	(83 416)	204.9%	(35 113)	132.5%	71.3%
Finance charges	(317)	-	-	(170)	53.6%	(170)	53.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**155 904**	**51 580**	**33.1%**	**41 179**	**26.4%**	**92 759**	**59.5%**	**16 702**	**42.7%**	**146.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(58 530)**	**(7 653)**	**13.1%**	**(7 574)**	**12.9%**	**(15 227)**	**26.0%**	**(15 570)**	**43.3%**	**(51.4%)**
Capital assets	(58 530)	(7 653)	13.1%	(7 574)	12.9%	(15 227)	26.0%	(15 570)	43.3%	(51.4%)
Net Cash from/(used) Investing Activities	**(58 530)**	**(7 653)**	**13.1%**	**(7 574)**	**12.9%**	**(15 227)**	**26.0%**	**(15 570)**	**43.3%**	**(51.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**97 374**	**43 927**	**45.1%**	**33 605**	**34.5%**	**77 532**	**79.6%**	**1 132**	**44.9%**	**2 869.3%**
Cash/cash equivalents at the year begin:	-	531	-	44 458	-	531	-	1 367	12.4%	3 151.8%
Cash/cash equivalents at the year end:	**97 374**	**44 458**	**45.7%**	**78 063**	**80.2%**	**78 063**	**80.2%**	**2 499**	**5.8%**	**3 023.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 343	43.7%	-	-	-	-	5 586	56.3%	9 929	87.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	5.4%	46	5.1%	45	5.0%	762	84.6%	901	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1	.2%	-	-	450	99.8%	451	4.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(55)	(42.0%)	14	10.9%	13	10.2%	158	120.9%	130	1.1%	-	-	-	-
Total By Income Source	**4 336**	**38.0%**	**61**	**.5%**	**58**	**.5%**	**6 956**	**61.0%**	**11 411**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	492	9.2%	43	.8%	42	.8%	4 792	89.3%	5 368	47.0%	-	-	-	-
Commercial	2 190	82.9%	5	.2%	5	.2%	443	16.8%	2 643	23.2%	-	-	-	-
Households	532	36.0%	14	.9%	12	.8%	921	62.3%	1 478	12.9%	-	-	-	-
Other	1 123	58.4%	-	-	-	-	800	41.6%	1 922	16.8%	-	-	-	-
Total By Customer Group	**4 336**	**38.0%**	**61**	**.5%**	**58**	**.5%**	**6 956**	**61.0%**	**11 411**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	3 903	100.0%	-	-	-	-	-	-	3 903	99.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	7.5%	17	64.6%	-	-	7	27.9%	27	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 905**	**99.4%**	**17**	**.4%**	**-**	**-**	**7**	**.2%**	**3 930**	**100.0%**

Contact Details

Municipal Manager	N C Vezi	039 833 1038
Financial Manager	R Mabi (Deputy)	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWA SANI (KZN432)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**35 542**	**12 920**	**36.4%**	**8 027**	**22.6%**	**20 947**	**58.9%**	**9 368**	**45.6%**	**(14.3%)**
Property rates	12 384	2 319	18.7%	3 402	27.5%	5 721	46.2%	3 305	48.1%	2.9%
Property rates - penalties and collection charges	767	17	2.2%	29	3.7%	45	5.9%	244	124.1%	(88.3%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 083	413	19.8%	596	28.6%	1 009	48.5%	662	44.2%	(9.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	333	70	21.0%	77	23.2%	147	44.2%	96	39.5%	(19.4%)
Interest earned - external investments	829	20	2.4%	2	2%	22	2.7%	3	2.4%	(30.5%)
Interest earned - outstanding debtors	235	22	9.3%	6	2.6%	28	11.9%	24	-	(74.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	100	48	47.8%	5	5.5%	53	53.2%	22	136.6%	(75.1%)
Licences and permits	297	13	4.2%	24	8.1%	37	12.3%	10	5.0%	131.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	16 827	9 951	59.1%	3 819	22.7%	13 770	81.8%	4 935	48.9%	(22.6%)
Other own revenue	1 687	49	2.9%	66	3.9%	115	6.8%	68	7.7%	(2.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**35 538**	**9 414**	**26.5%**	**10 568**	**29.7%**	**19 982**	**56.2%**	**6 464**	**36.3%**	**63.5%**
Employee related costs	17 369	3 304	19.0%	4 177	24.1%	7 481	43.1%	3 436	46.5%	21.6%
Remuneration of councillors	1 561	365	23.4%	365	23.4%	730	46.8%	333	51.4%	9.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 957	-	-	-	-	-	-	-	-	-
Finance charges	240	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	6 730	1 308	19.4%	1 594	23.7%	2 901	43.1%	1 340	61.7%	18.9%
Transfers and grants	1 602	-	-	-	-	-	-	-	-	-
Other expenditure	6 079	4 437	73.0%	4 432	72.9%	8 869	145.9%	1 355	22.5%	227.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4**	**3 506**		**(2 541)**		**965**		**2 905**		
Transfers recognised - capital	9 096	-	-	-	-	-	-	548	5.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 100**	**3 506**		**(2 541)**		**965**		**3 453**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 100**	**3 506**		**(2 541)**		**965**		**3 453**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 100**	**3 506**		**(2 541)**		**965**		**3 453**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 100**	**3 506**		**(2 541)**		**965**		**3 453**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**9 701**	**291**	**3.0%**	**175**	**1.8%**	**467**	**4.8%**	**335**	**3.6%**	**(47.7%)**
National Government	9 096	-	-	-	-	-	-	283	3.4%	(100.0%)
Provincial Government	-	291	-	171	-	463	-	52	-	227.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 096**	**291**	**3.2%**	**171**	**1.9%**	**463**	**5.1%**	**335**	**3.9%**	**(48.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	605	-	-	4	.6%	4	.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**9 701**	**291**	**3.0%**	**175**	**1.8%**	**467**	**4.8%**	**335**	**3.6%**	**(47.7%)**
Governance and Administration	**63**	**-**	**-**	**4**	**5.9%**	**4**	**5.9%**	**-**	**-**	**(100.0%)**
Executive & Council	50	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	13	-	-	4	28.1%	4	28.1%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 311**	**291**	**22.2%**	**171**	**13.1%**	**463**	**35.3%**	**178**	**3.6%**	**(3.9%)**
Community & Social Services	1 311	291	22.2%	171	13.1%	463	35.3%	178	3.6%	(3.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 102**	**-**	**-**	**-**	**-**	**-**	**-**	**157**	**3.9%**	**(100.0%)**
Planning and Development	25	-	-	-	-	-	-	-	-	-
Road Transport	8 077	-	-	-	-	-	-	157	4.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**225**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	225	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**46 520**	**21 800**	**46.9%**	**13 008**	**28.0%**	**34 808**	**74.8%**	**12 654**	**64.4%**	**2.8%**
Ratepayers and other	**19 769**	**2 269**	**11.5%**	**5 392**	**27.3%**	**7 661**	**38.8%**	**5 668**	**57.8%**	**(4.9%)**
Government - operating	16 827	12 194	72.5%	6 056	36.0%	18 250	108.5%	2 877	66.2%	110.5%
Government - capital	9 096	7 307	80.3%	1 546	17.0%	8 853	97.3%	4 100	73.7%	(62.3%)
Interest	829	30	3.6%	14	1.7%	44	5.3%	10	5.0%	46.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(33 581)**	**(18 172)**	**54.1%**	**(10 035)**	**29.9%**	**(28 207)**	**84.0%**	**(7 614)**	**53.7%**	**31.8%**
Suppliers and employees	(33 341)	(18 136)	54.4%	(10 035)	30.1%	(28 172)	84.5%	(7 614)	54.2%	31.8%
Finance charges	(240)	(35)	14.6%	-	-	(35)	14.6%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**12 939**	**3 628**	**28.0%**	**2 973**	**23.0%**	**6 601**	**51.0%**	**5 040**	**106.4%**	**(41.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(9 701)**	**(1 516)**	**15.6%**	**(2 173)**	**22.4%**	**(3 689)**	**38.0%**	**(324)**	**31.2%**	**571.1%**
Capital assets	(9 701)	(1 516)	15.6%	(2 173)	22.4%	(3 689)	38.0%	(324)	31.2%	571.1%
Net Cash from/(used) Investing Activities	**(9 701)**	**(1 516)**	**15.6%**	**(2 173)**	**22.4%**	**(3 689)**	**38.0%**	**(324)**	**83.5%**	**571.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(485)**	**(184)**	**37.9%**	**(219)**	**45.2%**	**(403)**	**83.2%**	**(219)**	**79.5%**	**.1%**
Repayment of borrowing	(485)	(184)	37.9%	(219)	45.2%	(403)	83.2%	(219)	79.5%	.1%
Net Cash from/(used) Financing Activities	**(485)**	**(184)**	**37.9%**	**(219)**	**45.2%**	**(403)**	**83.2%**	**(219)**	**669.5%**	**.1%**
Net Increase/(Decrease) in cash held	**2 753**	**1 928**	**70.0%**	**581**	**21.1%**	**2 509**	**91.1%**	**4 497**	**118.4%**	**(87.1%)**
Cash/cash equivalents at the year begin:	3 271	557	17.0%	2 485	76.0%	557	17.0%	2 343	136.6%	6.1%
Cash/cash equivalents at the year end:	**6 024**	**2 485**	**41.2%**	**3 066**	**50.9%**	**3 066**	**50.9%**	**6 840**	**122.3%**	**(55.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	991	29.8%	959	28.8%	610	18.3%	771	23.1%	3 332	75.9%	-	-	1 379	41.0%
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	223	25.2%	215	24.2%	118	13.3%	332	37.4%	887	20.2%	-	-	505	56.0%
Receivables from Exchange Transactions - Property Rental Debtors	13	7.8%	8	4.9%	7	4.3%	143	83.0%	172	3.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	63	-	1 206	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	1 063	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 228**	**28.0%**	**1 182**	**26.9%**	**735**	**16.7%**	**1 245**	**28.4%**	**4 391**	**100.0%**	**63**	**1.4%**	**4 152**	**94.0%**
Debtors Age Analysis By Customer Group														
Organs of State	90	19.6%	75	16.3%	90	19.6%	203	44.4%	457	10.4%	-	-	-	-
Commercial	514	27.4%	620	33.1%	271	14.5%	468	25.0%	1 873	42.7%	53	2.8%	2 340	124.0%
Households	624	30.4%	487	23.8%	375	18.3%	566	27.6%	2 052	46.7%	10	.5%	748	36.0%
Other	-	-	-	-	-	-	8	100.0%	8	.2%	-	-	1 063	12 829.0%
Total By Customer Group	**1 228**	**28.0%**	**1 182**	**26.9%**	**735**	**16.7%**	**1 245**	**28.4%**	**4 391**	**100.0%**	**63**	**1.4%**	**4 152**	**94.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 652	100.0%	-	-	-	-	-	-	1 652	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 652**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 652**	**100.0%**

Contact Details

Municipal Manager	NC James	033 702 1060
Financial Manager	Ms Tando Mkwetsu	033 702 1060

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**320 395**	**113 954**	**35.6%**	**43 622**	**13.6%**	**157 576**	**49.2%**	**9 345**	**66.2%**	**366.8%**
Property rates	135 736	62 849	46.3%	2 177	1.6%	65 026	47.9%	(34 811)	120.1%	(106.3%)
Property rates - penalties and collection charges	2 811	679	24.2%	604	21.5%	1 283	45.6%	941	56.1%	(35.8%)
Service charges - electricity revenue	92 437	24 633	26.6%	19 596	21.2%	44 229	47.8%	17 632	45.9%	11.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 245	2 070	14.5%	2 197	15.4%	4 267	30.0%	2 598	39.4%	(15.4%)
Service charges - other	1 242	383	30.8%	21	1.7%	404	32.5%	97	-	(77.9%)
Rental of facilities and equipment	1 160	114	9.8%	105	9.0%	219	18.9%	-	-	(100.0%)
Interest earned - external investments	450	-	-	-	-	-	-	108	21.6%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	10	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 000	59	5.9%	28	2.8%	88	8.8%	172	20.6%	(83.5%)
Licences and permits	3 000	821	27.4%	412	13.7%	1 233	41.1%	1 328	50.6%	(68.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 311	21 533	35.7%	16 268	27.0%	37 801	62.7%	17 001	64.0%	(4.3%)
Other own revenue	4 546	812	17.9%	2 213	48.7%	3 026	66.6%	2 926	24.6%	(24.4%)
Gains on disposal of PPE	3 456	0	-	-	-	0	-	1 343	-	(100.0%)
Operating Expenditure	**259 226**	**73 407**	**28.3%**	**44 036**	**17.0%**	**117 443**	**45.3%**	**61 084**	**62.0%**	**(27.9%)**
Employee related costs	94 745	20 705	21.9%	20 084	21.2%	40 789	43.1%	21 893	49.8%	(8.3%)
Remuneration of councillors	4 880	1 074	22.0%	1 088	22.3%	2 163	44.3%	715	39.3%	52.2%
Debt impairment	5 000	9 647	192.9%	383	7.7%	10 031	200.6%	-	226.6%	(100.0%)
Depreciation and asset impairment	25 000	-	-	5 467	21.9%	5 467	21.9%	-	-	(100.0%)
Finance charges	2 990	-	-	181	6.0%	181	6.0%	219	15.8%	(17.4%)
Bulk purchases	64 487	28 023	43.5%	16 993	26.4%	45 016	69.8%	8 107	56.6%	109.6%
Other Materials	-	481	-	540	-	1 021	-	27	-	1 913.2%
Contracted services	14 855	2 648	17.8%	2 682	18.1%	5 329	35.9%	2 456	411.9%	9.2%
Transfers and grants	3 210	5 208	162.2%	1 358	42.3%	6 566	204.6%	1 156	-	17.5%
Other expenditure	44 059	5 621	12.8%	(4 870)	(11.1%)	750	1.7%	26 208	69.9%	(118.6%)
Loss on disposal of PPE	-	-	-	130	-	130	-	303	-	(57.1%)
Surplus/(Deficit)	**61 169**	**40 546**		**(413)**		**40 133**		**(51 739)**		
Transfers recognised - capital	51 419	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**112 588**	**40 546**		**(413)**		**40 133**		**(51 739)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**112 588**	**40 546**		**(413)**		**40 133**		**(51 739)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 588**	**40 546**		**(413)**		**40 133**		**(51 739)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**112 588**	**40 546**		**(413)**		**40 133**		**(51 739)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**106 300**	**8 386**	**7.9%**	**3 575**	**3.4%**	**11 961**	**11.3%**	**14 901**	**21.9%**	**(76.0%)**
National Government	18 342	3 422	18.7%	961	5.2%	4 383	23.9%	6 605	45.1%	(85.4%)
Provincial Government	75 762	1 453	1.9%	748	1.0%	2 202	2.9%	1 744	-	(57.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**94 104**	**4 875**	**5.2%**	**1 709**	**1.8%**	**6 585**	**7.0%**	**8 348**	**32.4%**	**(79.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 196	3 511	28.8%	1 865	15.3%	5 376	44.1%	6 553	15.3%	(71.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**106 300**	**8 386**	**7.9%**	**3 575**	**3.4%**	**11 961**	**11.3%**	**14 901**	**21.9%**	**(76.0%)**
Governance and Administration	**-**	**-**	**-**	**495**	**-**	**495**	**-**	**2 288**	**19.4%**	**(78.4%)**
Executive & Council	-	-	-	472	-	472	-	1 226	12.8%	(61.5%)
Budget & Treasury Office	-	-	-	24	-	24	-	1 061	89.4%	(97.8%)
Corporate Services	-	-	-	-	-	-	-	1	6.1%	(100.0%)
Community and Public Safety	**14 880**	**-**	**-**	**277**	**1.9%**	**277**	**1.9%**	**906**	**15.1%**	**(69.5%)**
Community & Social Services	14 880	-	-	277	1.9%	277	1.9%	650	50.4%	(57.4%)
Sport And Recreation	-	-	-	-	-	-	-	30	5.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	226	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**76 213**	**7 316**	**9.6%**	**2 648**	**3.5%**	**9 964**	**13.1%**	**11 361**	**27.1%**	**(76.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	76 213	7 316	9.6%	2 648	3.5%	9 964	13.1%	11 361	27.1%	(76.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 207**	**1 070**	**7.0%**	**155**	**1.0%**	**1 225**	**8.1%**	**346**	**3.7%**	**(55.4%)**
Electricity	15 207	1 070	7.0%	155	1.0%	1 225	8.1%	346	5.2%	(55.4%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**328 882**	**123 372**	**37.5%**	**80 918**	**24.6%**	**204 290**	**62.1%**	**90 420**	**56 027.9%**	**(10.5%)**
Ratepayers and other	**181 476**	**69 631**	**38.4%**	**49 632**	**27.3%**	**119 263**	**65.7%**	**66 657**	**42 863.8%**	**(25.5%)**
Government - operating	52 852	36 622	69.3%	25 694	48.6%	62 317	117.9%	16 698	68 931.7%	53.9%
Government - capital	94 104	16 408	17.4%	5 149	5.5%	21 557	22.9%	6 837	-	(24.7%)
Interest	450	711	157.9%	442	98.2%	1 153	256.2%	228	36 062.1%	93.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(228 550)**	**(111 600)**	**48.8%**	**(67 241)**	**29.4%**	**(178 841)**	**78.3%**	**(60 399)**	**56 248.1%**	**11.3%**
Suppliers and employees	(222 350)	(111 600)	50.2%	(67 241)	30.2%	(178 841)	80.4%	(60 018)	56 166.6%	12.0%
Finance charges	(2 990)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 210)	-	-	-	-	-	-	(381)	-	(100.0%)
Net Cash from/(used) Operating Activities	**100 332**	**11 772**	**11.7%**	**13 677**	**13.6%**	**25 449**	**25.4%**	**30 020**	**55 026.8%**	**(54.4%)**
Cash Flow from Investing Activities										
Receipts	**3 456**	**-**	**-**	**-**	**-**	**-**	**-**	**1 343**	**-**	**(100.0%)**
Proceeds on disposal of PPE	3 456	-	-	-	-	-	-	1 343	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(104 970)**	**(15 043)**	**14.3%**	**(4 770)**	**4.5%**	**(19 814)**	**18.9%**	**(14 185)**	**-**	**(66.4%)**
Capital assets	(104 970)	(15 043)	14.3%	(4 770)	4.5%	(19 814)	18.9%	(14 185)	-	(66.4%)
Net Cash from/(used) Investing Activities	**(101 514)**	**(15 043)**	**14.8%**	**(4 770)**	**4.7%**	**(19 814)**	**19.5%**	**(12 842)**	**-**	**(62.9%)**
Cash Flow from Financing Activities										
Receipts	**584**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	584	-	-	-	-	-	-	-	-	-
Payments	**(3 283)**	**-**	**-**	**(521)**	**15.9%**	**(521)**	**15.9%**	**(521)**	**34 170.7%**	**-**
Repayment of borrowing	(3 283)	-	-	(521)	15.9%	(521)	15.9%	(521)	34 170.7%	-
Net Cash from/(used) Financing Activities	**(2 699)**	**-**	**-**	**(521)**	**19.3%**	**(521)**	**19.3%**	**(521)**	**34 170.7%**	**-**
Net Increase/(Decrease) in cash held	**(3 881)**	**(3 271)**	**84.3%**	**8 386**	**(216.1%)**	**5 115**	**(131.8%)**	**16 657**	**14 851.1%**	**(49.7%)**
Cash/cash equivalents at the year begin:	(3 300)	(524)	15.9%	(3 795)	115.0%	(524)	15.9%	(161)	-	2 257.4%
Cash/cash equivalents at the year end:	**(7 181)**	**(3 795)**	**52.8%**	**4 591**	**(63.9%)**	**4 591**	**(63.9%)**	**16 496**	**29 633.4%**	**(72.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 175	71.6%	794	13.6%	246	4.2%	615	10.5%	5 829	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 324	16.2%	1 509	7.3%	762	3.7%	14 971	72.8%	20 566	58.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	783	13.3%	473	8.1%	335	5.7%	4 285	72.9%	5 877	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	174	5.7%	162	5.3%	170	5.6%	2 551	83.5%	3 057	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	353	225.8%	(233)	(148.6%)	(359)	(229.6%)	395	252.4%	157	.4%	-	-	-	-
Total By Income Source	**8 809**	**24.8%**	**2 704**	**7.6%**	**1 154**	**3.3%**	**22 817**	**64.3%**	**35 485**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 467	34.3%	392	9.2%	(132)	(3.1%)	2 550	59.6%	4 278	12.1%	-	-	-	-
Commercial	6 477	49.2%	1 658	12.6%	771	5.9%	4 257	32.3%	13 163	37.1%	-	-	-	-
Households	819	7.0%	682	5.8%	573	4.9%	9 716	82.4%	11 791	33.2%	-	-	-	-
Other	45	.7%	(28)	(.5%)	(57)	(.9%)	6 293	100.6%	6 254	17.6%	-	-	-	-
Total By Customer Group	**8 809**	**24.8%**	**2 704**	**7.6%**	**1 154**	**3.3%**	**22 817**	**64.3%**	**35 485**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	0	9.9%	0	90.1%	0	26.4%
Auditor-General	-	-	0	100.0%	-	-	-	-	0	29.5%
Other	0	47.0%	0	2.3%	0	19.5%	0	31.1%	0	44.1%
Total	**0**	**20.7%**	**0**	**30.5%**	**0**	**11.2%**	**0**	**37.5%**	**1**	**100.0%**

Contact Details

Municipal Manager	Mr Felix Thembinkosi Nxumalo	039 797 6601
Financial Manager	Ms Nolubabalo Gqola	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**87 237**	**28 445**	**32.6%**	**22 920**	**26.3%**	**51 365**	**58.9%**	**19 310**	**64.5%**	**18.7%**
Property rates	12 000	685	5.7%	(2)	-	683	5.7%	260	68.7%	(100.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	2	1.3%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 276	221	9.7%	348	15.3%	569	25.0%	260	27.9%	33.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	70	40	57.5%	68	97.1%	108	154.6%	42	12.8%	62.2%
Interest earned - external investments	2 400	462	19.3%	794	33.1%	1 256	52.4%	761	47.8%	4.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	251	32	12.8%	23	9.0%	55	21.8%	29	8.2%	(22.9%)
Licences and permits	3 035	768	25.3%	722	23.8%	1 490	49.1%	449	50.1%	60.7%
Agency services	650	176	27.0%	135	20.7%	310	47.7%	163	30.6%	(17.7%)
Transfers recognised - operational	64 413	25 863	40.2%	20 747	32.2%	46 610	72.4%	17 070	75.5%	21.5%
Other own revenue	142	198	139.7%	86	60.8%	284	200.6%	272	28.0%	(68.4%)
Gains on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	**81 632**	**14 342**	**17.6%**	**16 843**	**20.6%**	**31 185**	**38.2%**	**14 715**	**34.9%**	**14.5%**
Employee related costs	33 683	7 337	21.8%	8 832	26.2%	16 169	48.0%	6 714	41.4%	31.5%
Remuneration of councillors	6 978	1 566	22.4%	1 569	22.5%	3 135	44.9%	1 427	44.4%	10.0%
Debt impairment	1 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	3 226	193	6.0%	593	18.4%	786	24.4%	-	-	(100.0%)
Contracted services	5 090	802	15.8%	1 336	26.2%	2 138	42.0%	655	-	104.1%
Transfers and grants	3 000	1 081	36.0%	1 004	33.5%	2 085	69.5%	1 196	56.8%	(16.1%)
Other expenditure	25 655	3 363	13.1%	3 508	13.7%	6 872	26.8%	4 724	23.7%	(25.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 605**	**14 103**		**6 077**		**20 180**		**4 595**		
Transfers recognised - capital	33 181	174	.5%	1 434	4.3%	1 608	4.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 786**	**14 277**		**7 511**		**21 788**		**4 595**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**38 786**	**14 277**		**7 511**		**21 788**		**4 595**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 786**	**14 277**		**7 511**		**21 788**		**4 595**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 786**	**14 277**		**7 511**		**21 788**		**4 595**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**38 608**	**5 157**	**13.4%**	**7 418**	**19.2%**	**12 575**	**32.6%**	**6 500**	**20.4%**	**14.1%**
National Government	25 026	2 477	9.9%	5 032	20.1%	7 509	30.0%	2 034	10.2%	147.4%
Provincial Government	8 715	2 267	26.0%	1 613	18.5%	3 881	44.5%	1 669	240.6%	(3.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 741**	**4 745**	**14.1%**	**6 645**	**19.7%**	**11 390**	**33.8%**	**3 703**	**17.1%**	**79.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 867	412	8.5%	773	15.9%	1 185	24.4%	2 797	29.0%	(72.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**38 608**	**5 157**	**13.4%**	**7 418**	**19.2%**	**12 575**	**32.6%**	**6 500**	**20.4%**	**14.1%**
Governance and Administration	**2 277**	**307**	**13.5%**	**434**	**19.1%**	**741**	**32.6%**	**720**	**34.5%**	**(39.7%)**
Executive & Council	540	61	11.4%	357	66.1%	418	77.5%	642	80.2%	(44.4%)
Budget & Treasury Office	450	193	42.8%	63	13.9%	255	56.7%	29	9.5%	116.7%
Corporate Services	1 287	53	4.2%	14	1.1%	68	5.3%	49	9.3%	(70.7%)
Community and Public Safety	**10 427**	**1 089**	**10.4%**	**2 668**	**25.6%**	**3 756**	**36.0%**	**1 756**	**17.5%**	**51.9%**
Community & Social Services	7 185	917	12.8%	2 046	28.5%	2 963	41.2%	1 166	17.6%	75.5%
Sport And Recreation	1 972	171	8.7%	622	31.5%	793	40.2%	464	21.2%	34.1%
Public Safety	1 270	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	126	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 804**	**3 761**	**14.6%**	**4 234**	**16.4%**	**7 995**	**31.0%**	**3 868**	**20.5%**	**9.5%**
Planning and Development	1 460	82	5.6%	17	1.2%	99	6.7%	654	31.1%	(97.4%)
Road Transport	24 344	3 679	15.1%	4 217	17.3%	7 896	32.4%	3 215	19.3%	31.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**100**	**-**	**-**	**82**	**82.3%**	**82**	**82.3%**	**156**	**78.0%**	**(47.3%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	82	82.3%	82	82.3%	156	78.0%	(47.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**114 537**	**26 166**	**22.8%**	**41 511**	**36.2%**	**67 676**	**59.1%**	**60 141**	**80.7%**	**(31.0%)**
Ratepayers and other	**14 543**	**(307)**	**(2.1%)**	**11 522**	**79.2%**	**11 215**	**77.1%**	**35 369**	**97.8%**	**(67.4%)**
Government - operating	64 413	25 708	39.9%	17 070	26.5%	42 778	66.4%	17 070	74.7%	-
Government - capital	33 181	-	-	12 643	38.1%	12 643	38.1%	7 053	68.6%	79.3%
Interest	2 400	764	31.8%	275	11.5%	1 040	43.3%	649	34.3%	(57.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(76 987)**	**(43 773)**	**56.9%**	**(2 837)**	**3.7%**	**(46 610)**	**60.5%**	**(20 844)**	**73.4%**	**(86.4%)**
Suppliers and employees	(76 987)	(42 643)	55.4%	(2 223)	2.9%	(44 865)	58.3%	(19 921)	75.1%	(88.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 130)	-	(614)	-	(1 744)	-	(923)	41.7%	(33.5%)
Net Cash from/(used) Operating Activities	**37 549**	**(17 607)**	**(46.9%)**	**38 674**	**103.0%**	**21 066**	**56.1%**	**39 298**	**93.1%**	**(1.6%)**
Cash Flow from Investing Activities										
Receipts	**1 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 600	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(38 540)**	**(2 337)**	**6.1%**	**(5 320)**	**13.8%**	**(7 657)**	**19.9%**	**(4 082)**	**11.6%**	**30.3%**
Capital assets	(38 540)	(2 337)	6.1%	(5 320)	13.8%	(7 657)	19.9%	(4 082)	11.6%	30.3%
Net Cash from/(used) Investing Activities	**(36 940)**	**(2 337)**	**6.3%**	**(5 320)**	**14.4%**	**(7 657)**	**20.7%**	**(4 082)**	**12.5%**	**30.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**610**	**(19 944)**	**(3 271.9%)**	**33 353**	**5 471.7%**	**13 409**	**2 199.8%**	**35 215**	**470.6%**	**(5.3%)**
Cash/cash equivalents at the year begin:	49 156	-	-	(19 944)	(40.6%)	-	-	1 613	-	(1 336.7%)
Cash/cash equivalents at the year end:	**49 766**	**(19 944)**	**(40.1%)**	**13 409**	**26.9%**	**13 409**	**26.9%**	**36 828**	**478.4%**	**(63.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	9	100.0%	9	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 608	28.3%	1 242	9.8%	440	3.5%	7 437	58.4%	12 727	78.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	237	8.0%	76	2.6%	63	2.2%	2 576	87.3%	2 951	18.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	128	100.0%	128	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	750	100.0%	750	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(719)	219.2%	5	(1.4%)	1	(.3%)	386	(117.5%)	(328)	(2.0%)	-	-	-	-
Total By Income Source	**3 125**	**19.2%**	**1 322**	**8.1%**	**505**	**3.1%**	**11 284**	**69.5%**	**16 236**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 309	33.9%	771	20.0%	47	1.2%	1 730	44.9%	3 857	23.8%	-	-	-	-
Commercial	728	14.3%	310	6.1%	259	5.1%	3 808	74.6%	5 104	31.4%	-	-	-	-
Households	1 071	15.0%	232	3.2%	190	2.7%	5 665	79.1%	7 159	44.1%	-	-	-	-
Other	17	14.2%	9	7.9%	9	7.5%	82	70.5%	116	.7%	-	-	-	-
Total By Customer Group	**3 125**	**19.2%**	**1 322**	**8.1%**	**505**	**3.1%**	**11 284**	**69.5%**	**16 236**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	323	34.0%	299	31.6%	77	8.2%	249	26.3%	949	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**323**	**34.0%**	**299**	**31.6%**	**77**	**8.2%**	**249**	**26.3%**	**949**	**100.0%**

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Ms Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**130 194**	**56 702**	**43.6%**	**38 669**	**29.7%**	**95 371**	**73.3%**	**28 458**	**64.9%**	**35.9%**
Property rates	8 500	6 133	72.2%	925	10.9%	7 058	83.0%	975	54.4%	(5.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	800	205	25.6%	206	25.7%	410	51.3%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	390	-	(100.0%)
Rental of facilities and equipment	650	200	30.8%	188	28.9%	388	59.7%	181	45.0%	3.5%
Interest earned - external investments	1 300	700	53.8%	716	55.1%	1 416	108.9%	503	71.4%	42.4%
Interest earned - outstanding debtors	300	85	28.3%	105	35.1%	190	63.4%	78	64.2%	34.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	450	144	32.1%	179	39.8%	324	71.9%	127	93.5%	41.0%
Licences and permits	250	68	27.4%	71	28.5%	140	55.9%	58	57.2%	22.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 059	44 232	42.9%	32 580	31.6%	76 812	74.5%	23 142	67.6%	40.8%
Other own revenue	14 885	4 934	33.1%	3 699	24.9%	8 633	58.0%	3 003	49.8%	23.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**118 134**	**35 728**	**30.2%**	**31 814**	**26.9%**	**67 542**	**57.2%**	**31 950**	**53.9%**	**(.4%)**
Employee related costs	37 664	9 082	24.1%	9 436	25.1%	18 519	49.2%	8 227	52.0%	14.7%
Remuneration of councillors	12 622	2 756	21.8%	2 857	22.6%	5 614	44.5%	2 632	47.9%	8.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 214	8 456	102.9%	8 675	105.6%	17 131	208.5%	7 844	329.5%	10.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 675	2 540	33.1%	1 727	22.5%	4 268	55.6%	1 838	21.5%	(6.0%)
Transfers and grants	2 061	-	-	304	14.8%	304	14.8%	-	-	(100.0%)
Other expenditure	49 898	12 893	25.8%	8 814	17.7%	21 707	43.5%	11 409	45.7%	(22.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 060**	**20 974**		**6 855**		**27 829**		**(3 492)**		
Transfers recognised - capital	-	25 539	-	46 642	-	72 181	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 060**	**46 513**		**53 497**		**100 010**		**(3 492)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12 060**	**46 513**		**53 497**		**100 010**		**(3 492)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 060**	**46 513**		**53 497**		**100 010**		**(3 492)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 060**	**46 513**		**53 497**		**100 010**		**(3 492)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**107 639**	**23 838**	**22.1%**	**28 406**	**26.4%**	**52 244**	**48.5%**	**8 545**	**51.3%**	**232.4%**
National Government	85 379	18 366	21.5%	23 181	27.2%	41 547	48.7%	8 545	51.3%	171.3%
Provincial Government	11 700	838	7.2%	4 938	42.2%	5 775	49.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**97 079**	**19 203**	**19.8%**	**28 119**	**29.0%**	**47 322**	**48.7%**	**8 545**	**51.3%**	**229.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 560	4 635	43.9%	287	2.7%	4 922	46.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**107 639**	**23 838**	**22.1%**	**28 406**	**26.4%**	**52 244**	**48.5%**	**8 545**	**51.3%**	**232.4%**
Governance and Administration	**3 060**	**1 877**	**61.3%**	**56**	**1.8%**	**1 933**	**63.2%**	**81**	**-**	**(30.4%)**
Executive & Council	1 900	1 840	96.8%	16	.8%	1 856	97.7%	20	-	(21.8%)
Budget & Treasury Office	100	14	13.8%	23	23.2%	37	36.9%	29	-	(20.0%)
Corporate Services	1 060	23	2.2%	17	1.6%	40	3.8%	32	-	(45.2%)
Community and Public Safety	**2 100**	**38**	**1.8%**	**127**	**6.0%**	**165**	**7.8%**	**52**	**-**	**146.5%**
Community & Social Services	2 100	38	1.8%	127	6.0%	165	7.8%	52	-	146.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**102 479**	**21 923**	**21.4%**	**28 223**	**27.5%**	**50 146**	**48.9%**	**8 412**	**51.1%**	**235.5%**
Planning and Development	4 400	-	-	-	-	-	-	9	-	(100.0%)
Road Transport	98 079	21 923	22.4%	28 223	28.8%	50 146	51.1%	8 404	51.0%	235.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**226 143**	**80 951**	**35.8%**	**85 239**	**37.7%**	**166 191**	**73.5%**	**57 750**	**72.5%**	**47.6%**
Ratepayers and other	**26 205**	**10 395**	**39.7%**	**5 196**	**19.8%**	**15 591**	**59.5%**	**4 441**	**51.3%**	**17.0%**
Government - operating	103 059	44 232	42.9%	32 580	31.6%	76 812	74.5%	23 142	67.9%	40.8%
Government - capital	95 579	25 539	26.7%	46 642	48.8%	72 181	75.5%	29 586	88.7%	57.6%
Interest	1 300	785	60.4%	821	63.2%	1 606	123.5%	581	70.4%	41.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(108 946)**	**(25 528)**	**23.4%**	**(23 097)**	**21.2%**	**(48 625)**	**44.6%**	**(24 085)**	**43.3%**	**(4.1%)**
Suppliers and employees	(107 790)	(25 377)	23.5%	(22 894)	21.2%	(48 272)	44.8%	(24 085)	43.3%	(4.9%)
Finance charges	(70)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 086)	(151)	13.9%	(203)	18.7%	(354)	32.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**117 198**	**55 423**	**47.3%**	**62 142**	**53.0%**	**117 565**	**100.3%**	**33 665**	**132.7%**	**84.6%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(107 639)**	**(23 838)**	**22.1%**	**(30 475)**	**28.3%**	**(54 313)**	**50.5%**	**(8 545)**	**51.3%**	**256.7%**
Capital assets	(107 639)	(23 838)	22.1%	(30 475)	28.3%	(54 313)	50.5%	(8 545)	51.3%	256.7%
Net Cash from/(used) Investing Activities	**(107 639)**	**(23 838)**	**22.1%**	**(30 475)**	**28.3%**	**(54 313)**	**50.5%**	**(8 545)**	**51.3%**	**256.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 559**	**31 585**	**330.4%**	**31 667**	**331.3%**	**63 253**	**661.7%**	**25 120**	**-**	**26.1%**
Cash/cash equivalents at the year begin:	42 846	42 846	100.0%	74 431	173.7%	42 846	100.0%	23 137	27.2%	221.7%
Cash/cash equivalents at the year end:	**52 405**	**74 431**	**142.0%**	**106 099**	**202.5%**	**106 099**	**202.5%**	**48 257**	**523.9%**	**119.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	275	5.2%	171	3.2%	176	3.3%	4 648	88.2%	5 269	67.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	74	6.6%	56	5.0%	45	4.0%	944	84.4%	1 119	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	37.0%	36	20.7%	18	10.4%	55	31.9%	172	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	15	1.8%	14	1.7%	9	1.1%	795	95.4%	833	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	6.9%	59	13.3%	(47)	(10.5%)	402	90.3%	445	5.7%	-	-	-	-
Total By Income Source	**458**	**5.8%**	**336**	**4.3%**	**201**	**2.6%**	**6 844**	**87.3%**	**7 839**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	25	1.0%	23	.9%	(32)	(1.3%)	2 527	99.4%	2 543	32.4%	-	-	-	-
Commercial	218	11.8%	127	6.8%	140	7.5%	1 370	73.9%	1 855	23.7%	-	-	-	-
Households	137	4.6%	122	4.1%	90	3.0%	2 634	88.3%	2 982	38.0%	-	-	-	-
Other	78	17.0%	64	13.9%	4	.8%	314	68.4%	458	5.8%	-	-	-	-
Total By Customer Group	**458**	**5.8%**	**336**	**4.3%**	**201**	**2.6%**	**6 844**	**87.3%**	**7 839**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	536	100.0%	-	-	-	-	-	-	536	2.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	382	100.0%	-	-	-	-	-	-	382	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 306	100.0%	-	-	-	-	-	-	18 306	95.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**19 224**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**19 224**	**100.0%**

Contact Details

Municipal Manager	Mr ZS Skhosana	039 259 5309
Financial Manager	Mr Z Cezu	039 259 5010

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**265 811**	**102 148**	**38.4%**	**91 835**	**34.5%**	**193 983**	**73.0%**	**74 598**	**64.8%**	**23.1%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	42 748	6 181	14.5%	12 017	28.1%	18 199	42.6%	9 330	55.3%	28.8%
Service charges - sanitation revenue	-	3 754	-	-	-	3 754	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 000	379	18.9%	1 232	61.6%	1 611	80.5%	1 136	37.1%	8.4%
Interest earned - outstanding debtors	-	1 223	-	1 333	-	2 556	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	220 563	90 023	40.8%	76 785	34.8%	166 808	75.6%	65 494	72.4%	17.2%
Other own revenue	500	588	117.7%	468	93.5%	1 056	211.2%	(1 363)	3.3%	(134.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**254 996**	**52 578**	**20.6%**	**60 870**	**23.9%**	**113 448**	**44.5%**	**60 984**	**49.8%**	**(.2%)**
Employee related costs	90 434	23 809	26.3%	23 824	26.3%	47 633	52.7%	20 297	49.5%	17.4%
Remuneration of councillors	6 181	1 162	18.8%	1 242	20.1%	2 404	38.9%	1 137	39.8%	9.3%
Debt impairment	12 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 000	-	-	-	-	-	-	-	-	-
Finance charges	3 500	-	-	1 427	40.8%	1 427	40.8%	694	65.6%	105.7%
Bulk purchases	7 800	1 007	12.9%	2 080	26.7%	3 087	39.6%	3 192	65.7%	(34.8%)
Other Materials	-	-	-	-	-	-	-	(504)	-	(100.0%)
Contracted services	36 317	3 186	8.8%	7 357	20.3%	10 543	29.0%	5 418	29.9%	35.8%
Transfers and grants	12 000	4 000	33.3%	4 255	35.5%	8 255	68.8%	-	-	(100.0%)
Other expenditure	66 763	19 414	29.1%	20 685	31.0%	40 099	60.1%	30 749	71.5%	(32.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 816**	**49 570**		**30 964**		**80 535**		**13 614**		
Transfers recognised - capital	210 486	49 764	23.6%	146 096	69.4%	195 860	93.1%	154	33.3%	94 768.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**221 302**	**99 335**		**177 060**		**276 395**		**13 768**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**221 302**	**99 335**		**177 060**		**276 395**		**13 768**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**221 302**	**99 335**		**177 060**		**276 395**		**13 768**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**221 302**	**99 335**		**177 060**		**276 395**		**13 768**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**227 234**	**50 764**	**22.3%**	**66 990**	**29.5%**	**117 754**	**51.8%**	**43 863**	**32.9%**	**52.7%**
National Government	210 486	44 971	21.4%	63 007	29.9%	107 978	51.3%	33 148	28.7%	90.1%
Provincial Government	-	4 794	-	2 912	-	7 706	-	10 715	82.0%	(72.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**210 486**	**49 764**	**23.6%**	**65 919**	**31.3%**	**115 683**	**55.0%**	**43 863**	**32.9%**	**50.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	16 748	1 000	6.0%	1 071	6.4%	2 070	12.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	**227 234**	**50 764**	**22.3%**	**66 990**	**29.5%**	**117 754**	**51.8%**	**43 863**	**32.9%**	**52.7%**
Governance and Administration	**3 386**	**1 013**	**29.9%**	**1 338**	**39.5%**	**2 351**	**69.4%**	**186**	**20.2%**	**619.3%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	130	-	-	-	-	-	-	-	-	-
Corporate Services	3 256	1 013	31.1%	1 338	41.1%	2 351	72.2%	186	20.2%	619.3%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**73**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	73	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**223 848**	**49 750**	**22.2%**	**65 652**	**29.3%**	**115 402**	**51.6%**	**43 604**	**32.9%**	**50.6%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	600	-	-	-	-	-	-	-	-	-
Waste Water Management	223 248	49 750	22.3%	65 652	29.4%	115 402	51.7%	43 604	28.9%	50.6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**463 473**	**213 601**	**46.1%**	**175 379**	**37.8%**	**388 980**	**83.9%**	**147 805**	**68.5%**	**18.7%**
Ratepayers and other	**30 424**	**7 531**	**24.8%**	**9 928**	**32.6%**	**17 459**	**57.4%**	**7 073**	**34.2%**	**40.4%**
Government - operating	220 563	95 915	43.5%	76 350	34.6%	172 266	78.1%	74 137	75.5%	3.0%
Government - capital	210 486	108 501	51.5%	87 038	41.4%	195 539	92.9%	65 446	69.8%	33.0%
Interest	2 000	1 653	82.7%	2 063	103.1%	3 716	185.8%	1 150	37.5%	79.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(209 917)**	**(91 816)**	**43.7%**	**(72 302)**	**34.4%**	**(164 117)**	**78.2%**	**(58 841)**	**64.4%**	**22.9%**
Suppliers and employees	(194 417)	(87 816)	45.2%	(66 619)	34.3%	(154 435)	79.4%	(58 392)	65.1%	14.1%
Finance charges	(3 500)	(0)	-	(1 427)	40.8%	(1 427)	40.8%	(450)	14.8%	217.3%
Transfers and grants	(12 000)	(4 000)	33.3%	(4 255)	35.5%	(8 255)	68.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**253 556**	**121 785**	**48.0%**	**103 077**	**40.7%**	**224 862**	**88.7%**	**88 964**	**71.9%**	**15.9%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(226 772)**	**(58 303)**	**25.7%**	**(75 053)**	**33.1%**	**(133 356)**	**58.8%**	**(37 237)**	**33.3%**	**101.6%**
Capital assets	(226 772)	(58 303)	25.7%	(75 053)	33.1%	(133 356)	58.8%	(37 237)	33.3%	101.6%
Net Cash from/(used) Investing Activities	**(226 772)**	**(58 303)**	**25.7%**	**(75 053)**	**33.1%**	**(133 356)**	**58.8%**	**(37 237)**	**33.3%**	**101.6%**
Cash Flow from Financing Activities										
Receipts	**12**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12	-	-	-	-	-	-	-	-	-
Payments	**(2 494)**	**-**	**-**	**(1 297)**	**52.0%**	**(1 297)**	**52.0%**	**(1 604)**	**42.5%**	**(19.1%)**
Repayment of borrowing	(2 494)	-	-	(1 297)	52.0%	(1 297)	52.0%	(1 604)	42.5%	(19.1%)
Net Cash from/(used) Financing Activities	**(2 482)**	**-**	**-**	**(1 297)**	**52.3%**	**(1 297)**	**52.3%**	**(1 604)**	**42.6%**	**(19.1%)**
Net Increase/(Decrease) in cash held	**24 303**	**63 482**	**261.2%**	**26 727**	**110.0%**	**90 209**	**371.2%**	**50 124**	**355.6%**	**(46.7%)**
Cash/cash equivalents at the year begin:	30 000	20 186	67.3%	83 668	278.9%	20 186	67.3%	58 512	235.6%	43.0%
Cash/cash equivalents at the year end:	**54 303**	**83 668**	**154.1%**	**110 395**	**203.3%**	**110 395**	**203.3%**	**108 636**	**349.8%**	**1.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 978	24.0%	3 125	25.2%	2 564	20.7%	3 741	30.2%	12 408	63.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 141	23.2%	1 223	24.9%	999	20.3%	1 548	31.5%	4 911	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	453	20.6%	437	19.9%	442	20.2%	861	39.3%	2 192	11.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4 572**	**23.4%**	**4 784**	**24.5%**	**4 005**	**20.5%**	**6 150**	**31.5%**	**19 511**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 460	26.5%	1 591	28.8%	1 122	20.3%	1 342	24.3%	5 516	28.3%	-	-	-	-
Commercial	678	34.0%	444	22.2%	314	15.7%	560	28.1%	1 996	10.2%	-	-	-	-
Households	2 434	20.3%	2 749	22.9%	2 569	21.4%	4 248	35.4%	12 000	61.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 572**	**23.4%**	**4 784**	**24.5%**	**4 005**	**20.5%**	**6 150**	**31.5%**	**19 511**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	806	100.0%	-	-	-	-	-	-	806	12.3%
PAYE deductions	1 358	100.0%	-	-	-	-	-	-	1 358	20.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	261	100.0%	-	-	-	-	-	-	261	4.0%
Trade Creditors	3 560	100.0%	-	-	-	-	-	-	3 560	54.5%
Auditor-General	547	100.0%	-	-	-	-	-	-	547	8.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 532**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 532**	**100.0%**

Contact Details

Municipal Manager	AN Dlamini	039 834 8708
Financial Manager	Mthethunzima Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**199 335**	**77 941**	**39.1%**	**63 055**	**31.6%**	**140 996**	**70.7%**	**58 261**	**71.2%**	**8.2%**
Property rates	30 000	6 775	22.6%	6 779	22.6%	13 554	45.2%	7 120	50.6%	(4.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 500	1 012	40.5%	965	38.6%	1 977	79.1%	1 005	44.7%	(4.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	713	197	27.6%	162	22.7%	358	50.3%	176	62.1%	(8.1%)
Interest earned - external investments	5 000	1 185	23.7%	1 307	26.1%	2 492	49.8%	1 136	87.7%	15.0%
Interest earned - outstanding debtors	35	2 774	7 924.5%	3 269	9 340.9%	6 043	17 265.4%	3 091	-	5.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	100	7	7.4%	16	15.8%	23	23.2%	28	19.6%	(43.1%)
Licences and permits	5 300	1 142	21.6%	1 093	20.6%	2 235	42.2%	1 153	65.3%	(5.2%)
Agency services	400	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	151 959	64 550	42.5%	49 221	32.4%	113 771	74.9%	44 385	75.3%	10.9%
Other own revenue	3 329	300	9.0%	243	7.3%	543	16.3%	167	9.4%	45.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**187 839**	**33 877**	**18.0%**	**35 325**	**18.8%**	**69 201**	**36.8%**	**32 667**	**38.4%**	**8.1%**
Employee related costs	81 754	19 441	23.8%	19 320	23.6%	38 761	47.4%	17 214	48.0%	12.2%
Remuneration of councillors	18 446	3 663	19.9%	3 672	19.9%	7 335	39.8%	4 176	51.2%	(12.1%)
Debt impairment	16 911	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 722	-	-	-	-	-	-	-	-	-
Finance charges	200	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	3 330	474	14.2%	465	14.0%	939	28.2%	187	14.2%	148.3%
Contracted services	15 535	2 212	14.2%	3 243	20.9%	5 455	35.1%	2 265	24.6%	43.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 941	8 086	25.3%	8 625	27.0%	16 711	52.3%	8 825	56.8%	(2.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 496**	**44 064**		**27 731**		**71 795**		**25 594**		
Transfers recognised - capital	59 115	16 815	28.4%	25 303	42.8%	42 118	71.2%	-	42.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 611**	**60 879**		**53 034**		**113 913**		**25 594**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**70 611**	**60 879**		**53 034**		**113 913**		**25 594**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 611**	**60 879**		**53 034**		**113 913**		**25 594**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 611**	**60 879**		**53 034**		**113 913**		**25 594**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**90 333**	**16 733**	**18.5%**	**23 911**	**26.5%**	**40 644**	**45.0%**	**3 470**	**5.2%**	**589.0%**
National Government	59 115	11 774	19.9%	16 304	27.6%	28 078	47.5%	2 210	6.6%	637.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 115**	**11 774**	**19.9%**	**16 304**	**27.6%**	**28 078**	**47.5%**	**2 210**	**6.6%**	**637.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 218	4 959	15.9%	7 607	24.4%	12 566	40.3%	1 260	-	503.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**90 333**	**16 733**	**18.5%**	**23 911**	**26.5%**	**40 644**	**45.0%**	**3 470**	**5.2%**	**589.0%**
Governance and Administration	**18 950**	**4 065**	**21.4%**	**7 015**	**37.0%**	**11 079**	**58.5%**	**521**	**2.8%**	**1 247.4%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	18 950	4 065	21.4%	7 015	37.0%	11 079	58.5%	521	2.8%	1 247.4%
Community and Public Safety	**9 151**	**1 710**	**18.7%**	**626**	**6.8%**	**2 336**	**25.5%**	**-**	**-**	**(100.0%)**
Community & Social Services	3 876	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 275	1 710	32.4%	626	11.9%	2 336	44.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 233**	**10 748**	**21.4%**	**10 498**	**20.9%**	**21 246**	**42.3%**	**2 654**	**6.9%**	**295.6%**
Planning and Development	11 750	5	-	1 434	12.2%	1 439	12.3%	1 680	18.5%	(14.6%)
Road Transport	38 483	10 743	27.9%	9 063	23.6%	19 807	51.5%	974	3.3%	830.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 000**	**210**	**1.8%**	**5 773**	**48.1%**	**5 983**	**49.9%**	**296**	**9.0%**	**1 849.9%**
Electricity	12 000	210	1.8%	5 773	48.1%	5 983	49.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	296	9.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**245 449**	**87 852**	**35.8%**	**83 910**	**34.2%**	**171 762**	**70.0%**	**53 895**	**64.4%**	**55.7%**
Ratepayers and other	**29 375**	**5 303**	**18.1%**	**8 078**	**27.5%**	**13 381**	**45.6%**	**8 374**	**41.4%**	**(3.5%)**
Government - operating	151 959	64 550	42.5%	49 221	32.4%	113 771	74.9%	44 385	75.3%	10.9%
Government - capital	59 115	16 815	28.4%	25 303	42.8%	42 118	71.2%	-	42.2%	(100.0%)
Interest	5 000	1 185	23.7%	1 307	26.1%	2 492	49.8%	1 136	87.7%	15.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(151 186)**	**(55 569)**	**36.8%**	**(42 015)**	**27.8%**	**(97 584)**	**64.5%**	**(30 209)**	**49.5%**	**39.1%**
Suppliers and employees	(150 986)	(55 569)	36.8%	(42 015)	27.8%	(97 584)	64.6%	(30 209)	49.5%	39.1%
Finance charges	(200)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**94 263**	**32 283**	**34.2%**	**41 895**	**44.4%**	**74 178**	**78.7%**	**23 686**	**90.6%**	**76.9%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(90 333)**	**(16 733)**	**18.5%**	**(23 911)**	**26.5%**	**(40 644)**	**45.0%**	**(3 470)**	**5.2%**	**589.0%**
Capital assets	(90 333)	(16 733)	18.5%	(23 911)	26.5%	(40 644)	45.0%	(3 470)	5.2%	589.0%
Net Cash from/(used) Investing Activities	**(90 333)**	**(16 733)**	**18.5%**	**(23 911)**	**26.5%**	**(40 644)**	**45.0%**	**(3 470)**	**5.2%**	**589.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 929**	**15 550**	**395.8%**	**17 984**	**457.7%**	**33 534**	**853.4%**	**20 215**	**4 220.1%**	**(11.0%)**
Cash/cash equivalents at the year begin:	20 000	96 897	484.5%	112 447	562.2%	96 897	484.5%	105 981	310.1%	6.1%
Cash/cash equivalents at the year end:	**23 929**	**112 447**	**469.9%**	**130 431**	**545.1%**	**130 431**	**545.1%**	**126 196**	**586.4%**	**3.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(816)	(1.7%)	(521)	(1.1%)	2 070	4.3%	47 836	98.5%	48 569	54.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	198	1.7%	311	2.6%	(90)	(.7%)	11 537	96.5%	11 956	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	2.3%	32	2.3%	40	2.9%	1 255	92.4%	1 359	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	978	3.7%	964	3.6%	993	3.7%	23 772	89.0%	26 706	30.1%	-	-	-	-
Total By Income Source	**392**	**.4%**	**785**	**.9%**	**3 013**	**3.4%**	**84 400**	**95.3%**	**88 590**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(896)	(3.4%)	(1 169)	(4.5%)	1 364	5.2%	26 742	102.7%	26 041	29.4%	-	-	-	-
Commercial	229	1.5%	527	3.5%	401	2.7%	13 800	92.3%	14 956	16.9%	-	-	-	-
Households	1 050	2.7%	1 282	3.2%	1 101	2.8%	36 087	91.3%	39 520	44.6%	-	-	-	-
Other	9	.1%	146	1.8%	147	1.8%	7 771	96.3%	8 073	9.1%	-	-	-	-
Total By Customer Group	**392**	**.4%**	**785**	**.9%**	**3 013**	**3.4%**	**84 400**	**95.3%**	**88 590**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr G I Masingi	015 811 5500
Financial Manager	Mr R H Maluleke	015 811 5500

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**269 411**	**69 418**	**25.8%**	**10 768**	**4.0%**	**80 185**	**29.8%**	**54 713**	**59.5%**	**(80.3%)**
Property rates	5 984	118	2.0%	1 950	32.6%	2 068	34.6%	1 722	10.7%	13.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	14 812	3 286	22.2%	4 222	28.5%	7 507	50.7%	4 011	69.1%	5.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 854	819	21.3%	820	21.3%	1 639	42.5%	660	57.0%	24.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	210	25	11.7%	30	14.2%	54	25.9%	22	23.4%	33.6%
Interest earned - external investments	849	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	5 280	1 342	25.4%	1 219	23.1%	2 561	48.5%	1 889	120.9%	(35.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	317	37	11.5%	68	21.6%	105	33.1%	54	16.1%	27.1%
Licences and permits	5 280	767	14.5%	753	14.3%	1 520	28.8%	1 316	56.7%	(42.8%)
Agency services	1 637	334	20.4%	368	22.5%	702	42.9%	430	42.3%	(14.3%)
Transfers recognised - operational	150 056	61 833	41.2%	602	.4%	62 435	41.6%	44 058	73.7%	(98.6%)
Other own revenue	81 133	859	1.1%	735	.9%	1 594	2.0%	551	3.3%	33.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**150 578**	**30 589**	**20.3%**	**29 804**	**19.8%**	**60 393**	**40.1%**	**27 318**	**39.7%**	**9.1%**
Employee related costs	58 525	12 505	21.4%	12 374	21.1%	24 879	42.5%	11 194	40.7%	10.5%
Remuneration of councillors	16 359	3 516	21.5%	3 533	21.6%	7 048	43.1%	3 373	40.4%	4.7%
Debt impairment	2 526	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 462	-	-	-	-	-	-	-	-	-
Finance charges	1 985	351	17.7%	343	17.3%	694	35.0%	370	39.8%	(7.3%)
Bulk purchases	12 478	4 240	34.0%	1 905	15.3%	6 144	49.2%	1 963	50.5%	(3.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	15 384	1 467	9.5%	2 538	16.5%	4 005	26.0%	2 233	51.3%	13.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 859	8 511	25.1%	9 111	26.9%	17 622	52.0%	8 184	41.4%	11.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**118 833**	**38 829**		**(19 037)**		**19 792**		**27 396**		
Transfers recognised - capital	46 950	4 899	10.4%	12 367	26.3%	17 266	36.8%	14 900	84.4%	(17.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**165 783**	**43 728**		**(6 670)**		**37 058**		**42 296**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**165 783**	**43 728**		**(6 670)**		**37 058**		**42 296**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**165 783**	**43 728**		**(6 670)**		**37 058**		**42 296**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**165 783**	**43 728**		**(6 670)**		**37 058**		**42 296**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**165 783**	**11 617**	**7.0%**	**16 573**	**10.0%**	**28 190**	**17.0%**	**10 663**	**26.2%**	**55.4%**
National Government	46 950	4 899	10.4%	12 367	26.3%	17 266	36.8%	6 853	27.6%	80.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 950**	**4 899**	**10.4%**	**12 367**	**26.3%**	**17 266**	**36.8%**	**6 853**	**27.6%**	**80.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118 833	6 717	5.7%	4 206	3.5%	10 923	9.2%	3 810	25.2%	10.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**165 783**	**11 617**	**7.0%**	**16 573**	**10.0%**	**28 190**	**17.0%**	**10 663**	**26.2%**	**55.4%**
Governance and Administration	**6 226**	**1 027**	**16.5%**	**603**	**9.7%**	**1 630**	**26.2%**	**1 327**	**28.4%**	**(54.6%)**
Executive & Council	625	791	126.6%	-	-	791	126.6%	-	-	-
Budget & Treasury Office	1 000	-	-	61	6.1%	61	6.1%	0	.4%	12 851.2%
Corporate Services	4 601	236	5.1%	542	11.8%	778	16.9%	1 327	28.9%	(59.1%)
Community and Public Safety	**42 380**	**5 526**	**13.0%**	**15 292**	**36.1%**	**20 819**	**49.1%**	**8 489**	**106.1%**	**80.1%**
Community & Social Services	2 950	-	-	-	-	-	-	(124)	2.3%	(100.0%)
Sport And Recreation	34 630	4 396	12.7%	12 699	36.7%	17 094	49.4%	6 364	1 741.3%	99.5%
Public Safety	4 800	1 131	23.6%	2 593	54.0%	3 724	77.6%	2 249	53.0%	15.3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**89 677**	**5 055**	**5.6%**	**500**	**.6%**	**5 555**	**6.2%**	**841**	**12.8%**	**(40.5%)**
Planning and Development	13 250	343	2.6%	-	-	343	2.6%	92	136.3%	(100.0%)
Road Transport	76 427	4 711	6.2%	500	.7%	5 212	6.8%	748	12.2%	(33.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**27 500**	**8**	**-**	**178**	**.6%**	**186**	**.7%**	**6**	**.1%**	**3 056.9%**
Electricity	2 700	8	.3%	178	6.6%	186	6.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	11 000	-	-	-	-	-	-	-	-	-
Waste Management	13 800	-	-	-	-	-	-	6	.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**293 092**	**81 529**	**27.8%**	**77 244**	**26.4%**	**158 774**	**54.2%**	**67 329**	**64.8%**	**14.7%**
Ratepayers and other	**87 718**	**5 891**	**6.7%**	**5 395**	**6.1%**	**11 285**	**12.9%**	**6 482**	**18.9%**	**(16.8%)**
Government - operating	150 056	63 927	42.6%	48 806	32.5%	112 733	75.1%	44 058	73.7%	10.8%
Government - capital	46 950	10 370	22.1%	21 825	46.5%	32 195	68.6%	14 900	84.4%	46.5%
Interest	8 368	1 342	16.0%	1 219	14.6%	2 561	30.6%	1 889	95.6%	(35.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(149 959)**	**(30 589)**	**20.4%**	**(29 804)**	**19.9%**	**(60 393)**	**40.3%**	**(27 008)**	**39.6%**	**10.4%**
Suppliers and employees	(147 974)	(30 238)	20.4%	(29 461)	19.9%	(59 700)	40.3%	(26 638)	39.6%	10.6%
Finance charges	(1 985)	(351)	17.7%	(343)	17.3%	(694)	34.9%	(370)	39.8%	(7.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**143 134**	**50 940**	**35.6%**	**47 440**	**33.1%**	**98 380**	**68.7%**	**40 321**	**104.5%**	**17.7%**
Cash Flow from Investing Activities										
Receipts	**44 752**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	100	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	44 652	-	-	-	-	-	-	-	-	-
Payments	**(149 205)**	**(11 617)**	**7.8%**	**(16 573)**	**11.1%**	**(28 190)**	**18.9%**	**(10 663)**	**26.2%**	**55.4%**
Capital assets	(149 205)	(11 617)	7.8%	(16 573)	11.1%	(28 190)	18.9%	(10 663)	26.2%	55.4%
Net Cash from/(used) Investing Activities	**(104 453)**	**(11 617)**	**11.1%**	**(16 573)**	**15.9%**	**(28 190)**	**27.0%**	**(10 663)**	**26.2%**	**55.4%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(620)**	**(190)**	**30.7%**	**(198)**	**31.9%**	**(388)**	**62.5%**	**(170)**	**(53.7%)**	**16.4%**
Repayment of borrowing	(620)	(190)	30.7%	(198)	31.9%	(388)	62.5%	(170)	(53.7%)	16.4%
Net Cash from/(used) Financing Activities	**(620)**	**(190)**	**30.7%**	**(198)**	**31.9%**	**(388)**	**62.5%**	**(170)**	**(53.7%)**	**16.4%**
Net Increase/(Decrease) in cash held	**38 060**	**39 134**	**102.8%**	**30 669**	**80.6%**	**69 803**	**183.4%**	**29 489**	**(578.1%)**	**4.0%**
Cash/cash equivalents at the year begin:	30 587	48 533	158.7%	87 667	286.6%	48 533	158.7%	67 997	255.0%	28.9%
Cash/cash equivalents at the year end:	**68 648**	**87 667**	**127.7%**	**118 336**	**172.4%**	**118 336**	**172.4%**	**97 486**	**7 861.7%**	**21.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 324	38.7%	1 157	5.4%	936	4.4%	11 087	51.6%	21 504	28.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	853	4.4%	698	3.6%	609	3.1%	17 357	88.9%	19 517	25.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	471	2.3%	455	2.2%	411	2.0%	19 249	93.5%	20 586	26.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	.5%	78	.5%	78	.5%	14 615	98.4%	14 852	19.4%	-	-	-	-
Total By Income Source	**9 728**	**12.7%**	**2 388**	**3.1%**	**2 033**	**2.7%**	**62 308**	**81.5%**	**76 458**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	51	8.0%	36	5.6%	27	4.2%	530	82.3%	644	.8%	-	-	-	-
Commercial	1 067	13.3%	784	9.8%	651	8.1%	5 504	68.8%	8 007	10.5%	-	-	-	-
Households	8 610	12.7%	1 568	2.3%	1 355	2.0%	56 274	83.0%	67 807	88.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**9 728**	**12.7%**	**2 388**	**3.1%**	**2 033**	**2.7%**	**62 308**	**81.5%**	**76 458**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	783	100.0%	-	-	-	-	-	-	783	46.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	911	100.0%	-	-	-	-	-	-	911	53.8%
Total	**1 694**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 694**	**100.0%**

Contact Details

Municipal Manager	Mrs T G Mashaba	015 309 9246/7/8
Financial Manager	Mr Thoka B.J	015 309 9246/7/8

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**770 744**	**236 736**	**30.7%**	**178 010**	**23.1%**	**414 746**	**53.8%**	**179 318**	**57.8%**	**(.7%)**
Property rates	51 460	16 241	31.6%	17 057	33.1%	33 298	64.7%	15 097	67.9%	13.0%
Property rates - penalties and collection charges	3 900	1 044	26.8%	1 209	31.0%	2 253	57.8%	1 075	63.7%	12.4%
Service charges - electricity revenue	379 524	98 148	25.9%	81 827	21.6%	179 975	47.4%	79 640	53.3%	2.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	20 885	5 952	28.5%	5 746	27.5%	11 697	56.0%	5 784	56.7%	(.7%)
Service charges - other	1 366	93	6.8%	55	4.1%	149	10.9%	606	66.8%	(90.8%)
Rental of facilities and equipment	259	199	76.8%	242	93.2%	441	170.1%	613	302.2%	(60.6%)
Interest earned - external investments	3 001	298	9.9%	-	-	298	9.9%	764	187.5%	(100.0%)
Interest earned - outstanding debtors	16 000	4 332	27.1%	4 536	28.4%	8 868	55.4%	4 028	46.9%	12.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 210	1 258	39.2%	367	11.4%	1 625	50.6%	563	35.3%	(34.8%)
Licences and permits	345	151	43.7%	162	46.9%	312	90.6%	130	74.4%	24.6%
Agency services	44 448	10 329	23.2%	10 446	23.5%	20 775	46.7%	7 153	38.0%	46.0%
Transfers recognised - operational	238 842	96 209	40.3%	54 142	22.7%	150 351	63.0%	62 114	68.4%	(12.8%)
Other own revenue	5 203	2 483	47.7%	2 221	42.7%	4 704	90.4%	1 751	37.7%	26.9%
Gains on disposal of PPE	2 300	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**781 354**	**181 594**	**23.2%**	**197 446**	**25.3%**	**379 040**	**48.5%**	**200 720**	**46.8%**	**(1.6%)**
Employee related costs	131 774	44 741	34.0%	31 274	23.7%	76 015	57.7%	22 579	65.4%	38.5%
Remuneration of councillors	18 619	4 442	23.9%	4 432	23.8%	8 873	47.7%	4 589	48.7%	(3.4%)
Debt impairment	11 006	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	110 726	18 454	16.7%	36 909	33.3%	55 363	50.0%	53 060	50.0%	(30.4%)
Finance charges	11 489	938	8.2%	4 777	41.6%	5 715	49.7%	2 542	27.2%	87.9%
Bulk purchases	248 770	61 878	24.9%	52 805	21.2%	114 682	46.1%	48 854	48.3%	8.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	39 113	6 579	16.8%	12 996	33.2%	19 575	50.0%	11 263	54.7%	15.4%
Transfers and grants	31 549	5 981	19.0%	7 415	23.5%	13 396	42.5%	4 333	28.9%	71.1%
Other expenditure	178 307	38 580	21.6%	46 839	26.3%	85 419	47.9%	53 499	40.6%	(12.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 609)**	**55 143**		**(19 436)**		**35 707**		**(21 403)**		
Transfers recognised - capital	80 317	29 024	36.1%	38 061	47.4%	67 085	83.5%	24 445	76.7%	55.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**69 708**	**84 166**		**18 625**		**102 791**		**3 042**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**69 708**	**84 166**		**18 625**		**102 791**		**3 042**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**69 708**	**84 166**		**18 625**		**102 791**		**3 042**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**69 708**	**84 166**		**18 625**		**102 791**		**3 042**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**165 630**	**18 211**	**11.0%**	**24 731**	**14.9%**	**42 942**	**25.9%**	**9 961**	**15.4%**	**148.3%**
National Government	80 317	16 123	20.1%	16 647	20.7%	32 770	40.8%	8 399	22.8%	98.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**80 317**	**16 123**	**20.1%**	**16 647**	**20.7%**	**32 770**	**40.8%**	**8 399**	**22.8%**	**98.2%**
Borrowing	-	263	-	1 424	-	1 688	-	1 185	4.0%	20.2%
Internally generated funds	85 313	1 825	2.1%	6 660	7.8%	8 485	9.9%	377	11.9%	1 668.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**165 630**	**18 211**	**11.0%**	**24 731**	**14.9%**	**42 942**	**25.9%**	**9 961**	**15.4%**	**148.3%**
Governance and Administration	**3 020**	**275**	**9.1%**	**26**	**.8%**	**300**	**9.9%**	**21**	**123.4%**	**21.8%**
Executive & Council	973	84	8.6%	3	.3%	87	9.0%	-	-	(100.0%)
Budget & Treasury Office	500	64	12.8%	-	-	64	12.8%	11	.7%	(100.0%)
Corporate Services	1 547	127	8.2%	23	1.5%	149	9.6%	11	615.1%	113.9%
Community and Public Safety	**-**	**-**	**-**	**390**	**-**	**390**	**-**	**516**	**107.3%**	**(24.4%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	390	-	390	-	516	-	(24.4%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**123 010**	**16 496**	**13.4%**	**20 391**	**16.6%**	**36 887**	**30.0%**	**8 775**	**15.5%**	**132.4%**
Planning and Development	6 315	-	-	959	15.2%	959	15.2%	2 476	49.3%	(61.3%)
Road Transport	116 695	16 496	14.1%	19 431	16.7%	35 928	30.8%	6 298	13.3%	208.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**39 600**	**1 440**	**3.6%**	**3 924**	**9.9%**	**5 365**	**13.5%**	**649**	**2.6%**	**504.6%**
Electricity	39 500	1 440	3.6%	3 924	9.9%	5 365	13.6%	649	2.6%	504.6%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**934 002**	**297 705**	**31.9%**	**237 998**	**25.5%**	**535 703**	**57.4%**	**263 004**	**59.6%**	**(9.5%)**
Ratepayers and other	**562 410**	**171 813**	**30.5%**	**145 795**	**25.9%**	**317 608**	**56.5%**	**171 970**	**59.7%**	**(15.2%)**
Government - operating	268 273	93 358	34.8%	56 993	21.2%	150 351	56.0%	60 934	56.0%	(6.5%)
Government - capital	84 317	31 875	37.8%	35 210	41.8%	67 085	79.6%	25 625	78.9%	37.4%
Interest	19 001	659	3.5%	-	-	659	3.5%	4 475	41.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(850 404)**	**(268 034)**	**31.5%**	**(198 283)**	**23.3%**	**(466 318)**	**54.8%**	**(271 645)**	**68.7%**	**(27.0%)**
Suppliers and employees	(806 924)	(261 339)	32.4%	(185 861)	23.0%	(447 200)	55.4%	(264 738)	71.9%	(29.8%)
Finance charges	(11 932)	(714)	6.0%	(5 008)	42.0%	(5 722)	48.0%	(2 542)	27.2%	97.0%
Transfers and grants	(31 549)	(5 981)	19.0%	(7 415)	23.5%	(13 396)	42.5%	(4 365)	28.9%	69.9%
Net Cash from/(used) Operating Activities	**83 597**	**29 670**	**35.5%**	**39 715**	**47.5%**	**69 385**	**83.0%**	**(8 641)**	**(8.3%)**	**(559.6%)**
Cash Flow from Investing Activities										
Receipts	**1 200**	**-**	**-**	**0**	**-**	**0**	**-**	**-**	**2 046.6%**	**(100.0%)**
Proceeds on disposal of PPE	2 300	-	-	0	-	0	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 100)	-	-	-	-	-	-	-	(1 531.8%)	-
Payments	**(85 313)**	**(45 108)**	**52.9%**	**(24 731)**	**29.0%**	**(69 838)**	**81.9%**	**(9 961)**	**15.4%**	**148.3%**
Capital assets	(85 313)	(45 108)	52.9%	(24 731)	29.0%	(69 838)	81.9%	(9 961)	15.4%	148.3%
Net Cash from/(used) Investing Activities	**(84 113)**	**(45 108)**	**53.6%**	**(24 730)**	**29.4%**	**(69 838)**	**83.0%**	**(9 961)**	**(1.6%)**	**148.3%**
Cash Flow from Financing Activities										
Receipts	**380**	**83**	**21.8%**	**61**	**16.1%**	**144**	**37.9%**	**18**	**.5%**	**236.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	380	83	21.8%	61	16.1%	144	37.9%	18	18.0%	236.9%
Payments	**(10 522)**	**(394)**	**3.7%**	**(5 040)**	**47.9%**	**(5 433)**	**51.6%**	**(1 492)**	**437.3%**	**237.7%**
Repayment of borrowing	(10 522)	(394)	3.7%	(5 040)	47.9%	(5 433)	51.6%	(1 492)	437.3%	237.7%
Net Cash from/(used) Financing Activities	**(10 142)**	**(311)**	**3.1%**	**(4 978)**	**49.1%**	**(5 289)**	**52.2%**	**(1 474)**	**(104.8%)**	**237.7%**
Net Increase/(Decrease) in cash held	**(10 657)**	**(15 748)**	**147.8%**	**10 006**	**(93.9%)**	**(5 742)**	**53.9%**	**(20 076)**	**(1 555.6%)**	**(149.8%)**
Cash/cash equivalents at the year begin:	23 000	10 876	47.3%	(4 872)	(21.2%)	10 876	47.3%	(7 952)	-	(38.7%)
Cash/cash equivalents at the year end:	**12 343**	**(4 872)**	**(39.5%)**	**5 134**	**41.6%**	**5 134**	**41.6%**	**(28 028)**	**(116.8%)**	**(118.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 964	91.0%	286	3.3%	-	-	499	5.7%	8 749	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 964**	**91.0%**	**286**	**3.3%**	**-**	**-**	**499**	**5.7%**	**8 749**	**100.0%**

Contact Details

Municipal Manager	Mr Masiye Mankabidi	015 307 8322
Financial Manager	Nora Lion	015 307 8060

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**334 790**	**89 954**	**26.9%**	**77 927**	**23.3%**	**167 881**	**50.1%**	**76 429**	**46.0%**	**2.0%**
Property rates	65 100	16 489	25.3%	15 759	24.2%	32 247	49.5%	15 691	55.4%	.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	92 002	21 304	23.2%	21 029	22.9%	42 332	46.0%	12 701	28.0%	65.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 513	2 662	28.0%	2 576	27.1%	5 238	55.1%	1 580	57.7%	63.1%
Service charges - other	-	-	-	-	-	-	-	8 024	-	(100.0%)
Rental of facilities and equipment	308	75	24.4%	53	17.1%	128	41.5%	85	65.7%	(38.1%)
Interest earned - external investments	250	30	11.8%	126	50.3%	155	62.1%	-	-	(100.0%)
Interest earned - outstanding debtors	84 568	15 149	17.9%	12 713	15.0%	27 861	32.9%	13 818	30.6%	(8.0%)
Dividends received	2	-	-	-	-	-	-	-	-	-
Fines	1 900	720	37.9%	460	24.2%	1 180	62.1%	51	5.4%	795.6%
Licences and permits	5 690	4 133	72.6%	2 245	39.5%	6 378	112.1%	4 338	26.8%	(48.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	74 154	29 124	39.3%	22 689	30.6%	51 812	69.9%	19 808	74.3%	14.5%
Other own revenue	1 303	269	20.7%	279	21.4%	548	42.1%	333	29.4%	(16.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**470 260**	**70 551**	**15.0%**	**96 616**	**20.5%**	**167 167**	**35.5%**	**45 830**	**32.5%**	**110.8%**
Employee related costs	111 154	24 645	22.2%	23 270	20.9%	47 916	43.1%	6 923	31.0%	236.1%
Remuneration of councillors	12 185	3 065	25.2%	2 955	24.3%	6 020	49.4%	1 570	32.7%	88.2%
Debt impairment	29 913	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	76 500	-	-	-	-	-	-	-	-	-
Finance charges	803	170	21.1%	235	29.2%	405	50.4%	-	-	(100.0%)
Bulk purchases	82 060	11 986	14.6%	32 148	39.2%	44 134	53.8%	18 999	50.5%	69.2%
Other Materials	-	-	-	638	-	638	-	-	-	(100.0%)
Contracted services	28 453	8 523	30.0%	15 798	55.5%	24 321	85.5%	9 976	168.0%	58.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	129 191	22 161	17.2%	21 573	16.7%	43 734	33.9%	8 361	16.7%	158.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(135 470)**	**19 403**		**(18 689)**		**714**		**30 599**		
Transfers recognised - capital	29 333	10 219	34.8%	9 433	32.2%	19 652	67.0%	8 853	69.9%	6.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(106 137)**	**29 622**		**(9 256)**		**20 366**		**39 452**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(106 137)**	**29 622**		**(9 256)**		**20 366**		**39 452**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(106 137)**	**29 622**		**(9 256)**		**20 366**		**39 452**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(106 137)**	**29 622**		**(9 256)**		**20 366**		**39 452**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**60 620**	**11 532**	**19.0%**	**11 173**	**18.4%**	**22 705**	**37.5%**	**7 524**	**26.9%**	**48.5%**
National Government	29 220	8 964	30.7%	8 275	28.3%	17 239	59.0%	4 001	35.6%	106.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 220**	**8 964**	**30.7%**	**8 275**	**28.3%**	**17 239**	**59.0%**	**4 001**	**35.6%**	**106.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 400	2 568	8.2%	2 898	9.2%	5 466	17.4%	3 522	15.5%	(17.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 620**	**11 532**	**19.0%**	**11 173**	**18.4%**	**22 705**	**37.5%**	**7 524**	**26.9%**	**48.5%**
Governance and Administration	**8 800**	**-**	**-**	**3**	**-**	**3**	**-**	**111**	**6.8%**	**(97.7%)**
Executive & Council	1 900	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 500	-	-	-	-	-	-	-	-	-
Corporate Services	5 400	-	-	3	-	3	-	111	6.8%	(97.7%)
Community and Public Safety	**7 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	7 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 820**	**8 964**	**36.1%**	**5 038**	**20.3%**	**14 002**	**56.4%**	**3 643**	**39.5%**	**38.3%**
Planning and Development	2 700	-	-	-	-	-	-	-	-	-
Road Transport	22 120	8 964	40.5%	5 038	22.8%	14 002	63.3%	3 643	39.5%	38.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 000**	**2 568**	**12.8%**	**6 132**	**30.7%**	**8 700**	**43.5%**	**3 770**	**16.4%**	**62.7%**
Electricity	20 000	2 568	12.8%	6 132	30.7%	8 700	43.5%	3 770	16.4%	62.7%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**334 177**	**108 343**	**32.4%**	**67 350**	**20.2%**	**175 693**	**52.6%**	**93 104**	**68.6%**	**(27.7%)**
Ratepayers and other	**230 439**	**64 833**	**28.1%**	**33 748**	**14.6%**	**98 581**	**42.8%**	**63 635**	**65.4%**	**(47.0%)**
Government - operating	74 154	30 141	40.6%	22 561	30.4%	52 702	71.1%	19 808	74.3%	13.9%
Government - capital	29 333	12 347	42.1%	10 034	34.2%	22 381	76.3%	8 853	69.9%	13.3%
Interest	250	1 022	408.8%	1 007	402.8%	2 029	811.6%	808	-	24.7%
Dividends	1	-	-	-	-	-	-	-	-	-
Payments	**(272 541)**	**(95 057)**	**34.9%**	**(64 839)**	**23.8%**	**(159 897)**	**58.7%**	**(80 247)**	**69.8%**	**(19.2%)**
Suppliers and employees	(271 738)	(94 888)	34.9%	(64 605)	23.8%	(159 492)	58.7%	(80 247)	70.1%	(19.5%)
Finance charges	(803)	(170)	21.1%	(235)	29.2%	(405)	50.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 635**	**13 286**	**21.6%**	**2 510**	**4.1%**	**15 797**	**25.6%**	**12 857**	**60.0%**	**(80.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(60 620)**	**(13 558)**	**22.4%**	**(12 737)**	**21.0%**	**(26 295)**	**43.4%**	**(7 861)**	**50.9%**	**62.0%**
Capital assets	(60 620)	(13 558)	22.4%	(12 737)	21.0%	(26 295)	43.4%	(7 861)	50.9%	62.0%
Net Cash from/(used) Investing Activities	**(60 620)**	**(13 558)**	**22.4%**	**(12 737)**	**21.0%**	**(26 295)**	**43.4%**	**(7 861)**	**50.9%**	**62.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 015**	**(272)**	**(26.8%)**	**(10 226)**	**(1 007.1%)**	**(10 498)**	**(1 033.9%)**	**4 996**	**96.4%**	**(304.7%)**
Cash/cash equivalents at the year begin:	3 000	1 137	37.9%	865	28.8%	1 137	37.9%	3 144	33.6%	(72.5%)
Cash/cash equivalents at the year end:	**4 015**	**865**	**21.6%**	**(9 361)**	**(233.1%)**	**(9 361)**	**(233.1%)**	**8 141**	**76.4%**	**(215.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	8 822	22.3%	4 166	10.5%	2 823	7.1%	23 767	60.1%	39 577	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 846	4.3%	4 080	3.6%	4 305	3.8%	100 047	88.3%	113 279	32.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 012	3.0%	798	2.4%	1 460	4.3%	30 547	90.3%	33 817	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 518	3.4%	5 415	3.4%	5 291	3.3%	143 995	89.9%	160 219	46.2%	-	-	-	-
Total By Income Source	**20 198**	**5.8%**	**14 459**	**4.2%**	**13 880**	**4.0%**	**298 356**	**86.0%**	**346 892**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	766	5.4%	1 184	8.4%	196	1.4%	11 992	84.8%	14 138	4.1%	-	-	-	-
Commercial	3 256	10.2%	2 236	7.0%	2 268	7.1%	24 064	75.6%	31 825	9.2%	-	-	-	-
Households	15 619	5.3%	10 581	3.6%	10 833	3.7%	255 196	87.3%	292 230	84.2%	-	-	-	-
Other	556	6.4%	457	5.3%	582	6.7%	7 104	81.7%	8 699	2.5%	-	-	-	-
Total By Customer Group	**20 198**	**5.8%**	**14 459**	**4.2%**	**13 880**	**4.0%**	**298 356**	**86.0%**	**346 892**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 331	100.0%	-	-	-	-	-	-	5 331	79.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	714	50.6%	54	3.8%	38	2.7%	606	42.9%	1 412	20.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 045**	**89.6%**	**54**	**.8%**	**38**	**.6%**	**606**	**9.0%**	**6 743**	**100.0%**

Contact Details

Municipal Manager	Dr SS Sebashe	015 780 6302
Financial Manager	Mr AF Mushwana	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**102 400**	**33 646**	**32.9%**	**27 008**	**26.4%**	**60 655**	**59.2%**	**23 820**	**48.8%**	**13.4%**
Property rates	12 612	3 098	24.6%	3 082	24.4%	6 180	49.0%	2 850	46.4%	8.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 321	659	28.4%	646	27.8%	1 305	56.2%	641	57.6%	.8%
Rental of facilities and equipment	312	54	17.2%	73	23.5%	127	40.7%	59	38.1%	23.5%
Interest earned - external investments	841	210	25.0%	459	54.6%	669	79.6%	182	49.0%	152.7%
Interest earned - outstanding debtors	113	6	5.0%	46	40.9%	52	45.9%	36	38.2%	27.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	210	54	25.5%	38	18.2%	92	43.7%	30	42.3%	27.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	4 518	1 211	26.8%	768	17.0%	1 979	43.8%	638	34.0%	20.4%
Transfers recognised - operational	67 282	28 134	41.8%	21 643	32.2%	49 777	74.0%	19 156	67.8%	13.0%
Other own revenue	12 118	222	1.8%	252	2.1%	474	3.9%	227	3.9%	10.8%
Gains on disposal of PPE	2 075	-	-	-	-	-	-	-	-	-
Operating Expenditure	**90 498**	**17 156**	**19.0%**	**16 889**	**18.7%**	**34 045**	**37.6%**	**17 810**	**37.0%**	**(5.2%)**
Employee related costs	39 334	7 730	19.7%	8 154	20.7%	15 885	40.4%	7 979	39.4%	2.2%
Remuneration of councillors	7 587	1 871	24.7%	1 820	24.0%	3 691	48.7%	1 739	47.3%	4.6%
Debt impairment	3 686	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 792	-	-	-	-	-	-	-	-	-
Finance charges	74	13	17.8%	8	10.4%	21	28.2%	13	-	(40.5%)
Bulk purchases	632	198	31.4%	134	21.3%	333	52.7%	55	30.8%	146.6%
Other Materials	2 017	200	9.9%	159	7.9%	359	17.8%	202	33.7%	(21.2%)
Contracted services	6 371	1 429	22.4%	1 271	20.0%	2 700	42.4%	1 636	46.7%	(22.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 007	5 715	22.9%	5 342	21.4%	11 057	44.2%	6 186	41.6%	(13.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 903**	**16 490**		**10 119**		**26 609**		**6 010**		
Transfers recognised - capital	28 647	3 581	12.5%	10 916	38.1%	14 497	50.6%	2 407	33.7%	353.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 550**	**20 071**		**21 036**		**41 107**		**8 417**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 550**	**20 071**		**21 036**		**41 107**		**8 417**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 550**	**20 071**		**21 036**		**41 107**		**8 417**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 550**	**20 071**		**21 036**		**41 107**		**8 417**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**39 742**	**6 211**	**15.6%**	**13 539**	**34.1%**	**19 749**	**49.7%**	**4 618**	**32.1%**	**193.2%**
National Government	30 927	5 320	17.2%	11 764	38.0%	17 084	55.2%	2 786	30.0%	322.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 927**	**5 320**	**17.2%**	**11 764**	**38.0%**	**17 084**	**55.2%**	**2 786**	**30.0%**	**322.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 815	890	10.1%	1 775	20.1%	2 665	30.2%	1 832	37.9%	(3.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 742**	**6 211**	**15.6%**	**13 539**	**34.1%**	**19 749**	**49.7%**	**4 618**	**32.1%**	**193.2%**
Governance and Administration	**6 232**	**890**	**14.3%**	**-**	**-**	**890**	**14.3%**	**637**	**10.1%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 232	890	14.3%	-	-	890	14.3%	637	10.1%	(100.0%)
Community and Public Safety	**11 444**	**1 817**	**15.9%**	**4 924**	**43.0%**	**6 740**	**58.9%**	**-**	**5.5%**	**(100.0%)**
Community & Social Services	1 983	-	-	-	-	-	-	-	5.5%	-
Sport And Recreation	9 461	1 817	19.2%	4 924	52.0%	6 740	71.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 800**	**1 274**	**5.8%**	**8 040**	**36.9%**	**9 313**	**42.7%**	**3 635**	**75.4%**	**121.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	21 800	1 274	5.8%	8 040	36.9%	9 313	42.7%	3 635	75.4%	121.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**266**	**2 230**	**837.5%**	**575**	**216.1%**	**2 805**	**1 053.5%**	**346**	**15.9%**	**66.2%**
Electricity	-	1 740	-	575	-	2 315	-	346	6.9%	66.2%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	266	490	184.2%	-	-	490	184.2%	-	22.8%	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**126 392**	**45 574**	**36.1%**	**35 569**	**28.1%**	**81 142**	**64.2%**	**39 880**	**69.1%**	**(10.8%)**
Ratepayers and other	**29 510**	**4 585**	**15.5%**	**3 489**	**11.8%**	**8 074**	**27.4%**	**5 543**	**32.9%**	**(37.1%)**
Government - operating	67 282	28 249	42.0%	20 547	30.5%	48 796	72.5%	20 138	83.0%	2.0%
Government - capital	28 647	12 501	43.6%	11 056	38.6%	23 557	82.2%	14 000	88.7%	(21.0%)
Interest	954	239	25.0%	477	50.1%	716	75.1%	198	38.3%	140.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(81 021)**	**(19 508)**	**24.1%**	**(17 376)**	**21.4%**	**(36 885)**	**45.5%**	**(20 617)**	**46.6%**	**(15.7%)**
Suppliers and employees	(80 947)	(19 495)	24.1%	(17 369)	21.5%	(36 864)	45.5%	(20 617)	46.6%	(15.8%)
Finance charges	(74)	(13)	17.8%	(8)	10.4%	(21)	28.2%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**45 372**	**26 065**	**57.4%**	**18 193**	**40.1%**	**44 258**	**97.5%**	**19 263**	**108.7%**	**(5.6%)**
Cash Flow from Investing Activities										
Receipts	**2 075**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 075	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(36 742)**	**(5 910)**	**16.1%**	**(12 631)**	**34.4%**	**(18 541)**	**50.5%**	**(4 823)**	**35.1%**	**161.9%**
Capital assets	(36 742)	(5 910)	16.1%	(12 631)	34.4%	(18 541)	50.5%	(4 823)	35.1%	161.9%
Net Cash from/(used) Investing Activities	**(34 667)**	**(5 910)**	**17.0%**	**(12 631)**	**36.4%**	**(18 541)**	**53.5%**	**(4 823)**	**39.6%**	**161.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 704**	**20 155**	**188.3%**	**5 561**	**52.0%**	**25 717**	**240.2%**	**14 440**	**494.7%**	**(61.5%)**
Cash/cash equivalents at the year begin:	3 000	29 539	984.6%	49 694	1 656.5%	29 539	984.6%	36 550	160.0%	36.0%
Cash/cash equivalents at the year end:	**13 704**	**49 694**	**362.6%**	**55 256**	**403.2%**	**55 256**	**403.2%**	**50 990**	**280.9%**	**8.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4	1.5%	(1)	(.2%)	0	.1%	278	98.6%	282	1.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 689	12.0%	532	3.8%	497	3.5%	11 330	80.7%	14 048	84.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	38	21.1%	10	5.4%	8	4.3%	124	69.2%	179	1.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	366	22.8%	146	9.1%	143	8.9%	948	59.1%	1 603	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	13.6%	16	6.0%	14	5.3%	196	75.1%	261	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(104)	(33.8%)	(49)	(16.0%)	(34)	(11.0%)	494	160.8%	307	1.8%	-	-	-	-
Total By Income Source	**2 028**	**12.2%**	**654**	**3.9%**	**629**	**3.8%**	**13 369**	**80.1%**	**16 680**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	80	7.9%	35	3.5%	32	3.1%	859	85.4%	1 006	6.0%	-	-	-	-
Commercial	111	11.3%	29	2.9%	20	2.1%	820	83.7%	980	5.9%	-	-	-	-
Households	1 082	14.6%	376	5.1%	349	4.7%	5 595	75.6%	7 401	44.4%	-	-	-	-
Other	756	10.4%	214	2.9%	228	3.1%	6 095	83.6%	7 294	43.7%	-	-	-	-
Total By Customer Group	**2 028**	**12.2%**	**654**	**3.9%**	**629**	**3.8%**	**13 369**	**80.1%**	**16 680**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	36	100.0%	-	-	-	-	-	-	36	100.0%
Total	**36**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**36**	**100.0%**

Contact Details

Municipal Manager	R J Ramothwala	015 793 2409
Financial Manager	Rosina Ngoveni	015 793 2409

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**708 605**	**213 781**	**30.2%**	**125 056**	**17.6%**	**338 837**	**47.8%**	**199 542**	**34.3%**	**(37.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	122 734	-	-	61 717	50.3%	61 717	50.3%	42 040	53.6%	46.8%
Service charges - sanitation revenue	21 785	-	-	2 689	12.3%	2 689	12.3%	6 081	46.4%	(55.8%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	35	91	260.0%	28	81.1%	119	341.1%	1	.1%	5 257.7%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	157	-	26	-	183	-	-	-	(100.0%)
Interest earned - outstanding debtors	19 311	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	539 560	211 283	39.2%	60 481	11.2%	271 765	50.4%	150 815	32.7%	(59.9%)
Other own revenue	5 180	2 250	43.4%	113	2.2%	2 363	45.6%	605	5.4%	(81.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**773 521**	**86 003**	**11.1%**	**120 148**	**15.5%**	**206 150**	**26.7%**	**178 315**	**35.6%**	**(32.6%)**
Employee related costs	306 138	44 568	14.6%	62 389	20.4%	106 956	34.9%	56 012	35.0%	11.4%
Remuneration of councillors	9 085	2 090	23.0%	2 092	23.0%	4 182	46.0%	2 172	42.5%	(3.7%)
Debt impairment	19 531	-	-	5 205	26.6%	5 205	26.6%	3 468	17.7%	50.1%
Depreciation and asset impairment	137 510	-	-	-	-	-	-	-	-	-
Finance charges	650	-	-	-	-	-	-	-	-	-
Bulk purchases	69 081	-	-	10 923	15.8%	10 923	15.8%	33 038	79.2%	(66.9%)
Other Materials	112 230	15 116	13.5%	18 578	16.6%	33 695	30.0%	21 789	70.4%	(14.7%)
Contracted services	13 466	232	1.7%	3 668	27.2%	3 901	29.0%	3 874	125.1%	(5.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	105 830	23 996	22.7%	17 292	16.3%	41 289	39.0%	57 961	37.0%	(70.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(64 916)**	**127 778**		**4 908**		**132 687**		**21 227**		
Transfers recognised - capital	471 099	66 180	14.0%	47 075	10.0%	113 255	24.0%	35 116	14.7%	34.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**406 183**	**193 959**		**51 983**		**245 941**		**56 343**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**406 183**	**193 959**		**51 983**		**245 941**		**56 343**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**406 183**	**193 959**		**51 983**		**245 941**		**56 343**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**406 183**	**193 959**		**51 983**		**245 941**		**56 343**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**543 693**	**36 065**	**6.6%**	**78 416**	**14.4%**	**114 481**	**21.1%**	**27 540**	**20.8%**	**184.7%**
National Government	471 099	35 927	7.6%	38 179	8.1%	74 106	15.7%	27 046	24.8%	41.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**471 099**	**35 927**	**7.6%**	**38 179**	**8.1%**	**74 106**	**15.7%**	**27 046**	**24.8%**	**41.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	72 594	138	.2%	40 237	55.4%	40 375	55.6%	494	7.4%	8 044.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**543 693**	**36 065**	**6.6%**	**78 416**	**14.4%**	**114 481**	**21.1%**	**27 540**	**20.8%**	**184.7%**
Governance and Administration	**447 224**	**27 229**	**6.1%**	**55 535**	**12.4%**	**82 764**	**18.5%**	**145**	**8.4%**	**38 188.8%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 000	10	.3%	20	.7%	30	1.0%	-	-	(100.0%)
Corporate Services	444 224	27 219	6.1%	55 515	12.5%	82 734	18.6%	145	9.0%	38 175.2%
Community and Public Safety	**15 280**	**80**	**.5%**	**1 610**	**10.5%**	**1 691**	**11.1%**	**5**	**2.7%**	**34 285.9%**
Community & Social Services	2 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	13 280	80	.6%	1 610	12.1%	1 691	12.7%	5	3.0%	34 285.9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**500**	**-**	**-**	**1 569**	**313.7%**	**1 569**	**313.7%**	**344**	**22.1%**	**355.5%**
Planning and Development	500	-	-	1 569	313.7%	1 569	313.7%	344	22.1%	355.5%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**80 689**	**8 755**	**10.9%**	**19 703**	**24.4%**	**28 458**	**35.3%**	**27 046**	**24.8%**	**(27.2%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	80 689	8 755	10.9%	19 703	24.4%	28 458	35.3%	27 046	24.8%	(27.2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 179 704**	**70 460**	**6.0%**	**220 695**	**18.7%**	**291 155**	**24.7%**	**234 705**	**51.4%**	**(6.0%)**
Ratepayers and other	**167 995**	**3 420**	**2.0%**	**64 548**	**38.4%**	**67 969**	**40.5%**	**48 774**	**42.3%**	**32.3%**
Government - operating	528 049	702	.1%	61 145	11.6%	61 848	11.7%	151 372	72.6%	(59.6%)
Government - capital	482 610	66 180	13.7%	94 951	19.7%	161 131	33.4%	34 559	21.7%	174.7%
Interest	1 050	157	15.0%	50	4.8%	207	19.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(616 478)**	**(86 003)**	**14.0%**	**(120 148)**	**19.5%**	**(206 150)**	**33.4%**	**(176 833)**	**52.4%**	**(32.1%)**
Suppliers and employees	(615 828)	(86 003)	14.0%	(120 148)	19.5%	(206 150)	33.5%	(176 833)	52.4%	(32.1%)
Finance charges	(650)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**563 226**	**(15 543)**	**(2.8%)**	**100 547**	**17.9%**	**85 004**	**15.1%**	**57 872**	**49.5%**	**73.7%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(543 693)**	**(36 065)**	**6.6%**	**(78 416)**	**14.4%**	**(114 481)**	**21.1%**	**(27 540)**	**-**	**184.7%**
Capital assets	(543 693)	(36 065)	6.6%	(78 416)	14.4%	(114 481)	21.1%	(27 540)	-	184.7%
Net Cash from/(used) Investing Activities	**(543 693)**	**(36 065)**	**6.6%**	**(78 416)**	**14.4%**	**(114 481)**	**21.1%**	**(27 540)**	**-**	**184.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**19 533**	**(51 608)**	**(264.2%)**	**22 131**	**113.3%**	**(29 476)**	**(150.9%)**	**30 332**	**30.4%**	**(27.0%)**
Cash/cash equivalents at the year begin:	1 000	(6 788)	(678.8%)	(58 395)	(5 839.5%)	(6 788)	(678.8%)	70 628	326.4%	(182.7%)
Cash/cash equivalents at the year end:	**20 533**	**(58 395)**	**(284.4%)**	**(36 264)**	**(176.6%)**	**(36 264)**	**(176.6%)**	**100 960**	**31.3%**	**(135.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 981	3.0%	7 902	1.8%	8 160	1.9%	400 555	93.2%	429 597	48.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 628	2.4%	1 400	2.1%	1 293	1.9%	63 883	93.7%	68 204	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	392 625	100.0%	392 625	44.1%	-	-	-	-
Total By Income Source	**14 609**	**1.6%**	**9 301**	**1.0%**	**9 453**	**1.1%**	**857 063**	**96.3%**	**890 426**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 609	1.6%	9 301	1.0%	9 453	1.1%	857 063	96.3%	890 426	100.0%	-	-	-	-
Total By Customer Group	**14 609**	**1.6%**	**9 301**	**1.0%**	**9 453**	**1.1%**	**857 063**	**96.3%**	**890 426**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	6 858	4.9%	8 488	6.1%	123 828	89.0%	139 175	96.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	336	100.0%	-	-	336	.2%
Other	1 648	30.9%	1 952	36.6%	1 735	32.5%	-	-	5 335	3.7%
Total	**1 648**	**1.1%**	**8 811**	**6.1%**	**10 559**	**7.3%**	**123 828**	**85.5%**	**144 846**	**100.0%**

Contact Details

Municipal Manager	Mr M T Maake	015 811 6300
Financial Manager	Mr K B Lebopa (acting)	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**185 718**	**44 791**	**24.1%**	**72 635**	**39.1%**	**117 427**	**63.2%**	**35 352**	**58.8%**	**105.5%**
Property rates	12 578	1 840	14.6%	2 496	19.8%	4 336	34.5%	2 219	63.5%	12.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	90 095	16 430	18.2%	12 192	13.5%	28 622	31.8%	13 390	39.6%	(8.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 449	2 165	29.1%	1 772	23.8%	3 937	52.9%	1 270	49.7%	39.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	215	51	23.7%	70	32.5%	121	56.2%	83	366.4%	(15.3%)
Interest earned - external investments	-	108	-	28	-	136	-	23	-	20.5%
Interest earned - outstanding debtors	1 500	445	29.6%	707	47.1%	1 152	76.8%	623	-	13.5%
Dividends received	-	1 177	-	1 149	-	2 326	-	1 576	-	(27.1%)
Fines	3 000	294	9.8%	168	5.6%	462	15.4%	118	-	42.7%
Licences and permits	1 562	2	.1%	1 191	76.2%	1 193	76.4%	6	52.9%	20 601.0%
Agency services	-	5 000	-	-	-	5 000	-	-	-	-
Transfers recognised - operational	37 033	14 353	38.8%	17 864	48.2%	32 217	87.0%	7 969	69.0%	124.2%
Other own revenue	4 358	2 076	47.6%	34 999	803.2%	37 075	850.8%	78	1.9%	44 660.1%
Gains on disposal of PPE	27 928	850	3.0%	-	-	850	3.0%	7 997	-	(100.0%)
Operating Expenditure	**186 226**	**50 528**	**27.1%**	**60 481**	**32.5%**	**111 009**	**59.6%**	**29 392**	**33.0%**	**105.8%**
Employee related costs	78 777	9 161	11.6%	17 058	21.7%	26 219	33.3%	9 187	35.1%	85.7%
Remuneration of councillors	3 451	585	17.0%	909	26.3%	1 494	43.3%	849	51.7%	7.0%
Debt impairment	500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 997	-	-	-	-	-	-	-	7.7%	-
Finance charges	800	-	-	946	118.3%	946	118.3%	-	-	(100.0%)
Bulk purchases	40 000	5 831	14.6%	13 579	33.9%	19 410	48.5%	8 732	-	55.5%
Other Materials	4 094	-	-	-	-	-	-	-	-	-
Contracted services	5 451	890	16.3%	1 601	29.4%	2 491	45.7%	1 256	-	27.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 156	34 061	82.8%	26 388	64.1%	60 448	146.9%	9 368	13.7%	181.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(508)**	**(5 737)**		**12 154**		**6 417**		**5 961**		
Transfers recognised - capital	-	-	-	-	-	-	-	5 000	34.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(508)**	**(5 737)**		**12 154**		**6 417**		**10 961**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(508)**	**(5 737)**		**12 154**		**6 417**		**10 961**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(508)**	**(5 737)**		**12 154**		**6 417**		**10 961**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(508)**	**(5 737)**		**12 154**		**6 417**		**10 961**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**49 684**	**2 869**	**5.8%**	**4 928**	**9.9%**	**7 797**	**15.7%**	**1 508**	**10.3%**	**226.9%**
National Government	16 844	2 869	17.0%	4 928	29.3%	7 797	46.3%	1 508	10.3%	226.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 844**	**2 869**	**17.0%**	**4 928**	**29.3%**	**7 797**	**46.3%**	**1 508**	**10.3%**	**226.9%**
Borrowing	20 000	-	-	-	-	-	-	-	-	-
Internally generated funds	12 840	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**49 684**	**2 869**	**5.8%**	**4 928**	**9.9%**	**7 797**	**15.7%**	**624**	**4.3%**	**689.3%**
Governance and Administration	**6 040**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	6 040	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 200**	**652**	**9.1%**	**-**	**-**	**652**	**9.1%**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 200	652	9.1%	-	-	652	9.1%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 444**	**2 217**	**6.1%**	**4 928**	**13.5%**	**7 145**	**19.6%**	**624**	**4.3%**	**689.3%**
Planning and Development	29 644	2 217	7.5%	4 928	16.6%	7 145	24.1%	624	4.3%	689.3%
Road Transport	6 800	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**165 775**	**60 530**	**36.5%**	**89 610**	**54.1%**	**150 140**	**90.6%**	**22 250**	**20.3%**	**302.7%**
Ratepayers and other	**110 998**	**37 788**	**34.0%**	**70 262**	**63.3%**	**108 050**	**97.3%**	**9 298**	**18.1%**	**655.7%**
Government - operating	37 933	15 980	42.1%	11 464	30.2%	27 444	72.3%	7 669	22.3%	49.5%
Government - capital	16 844	6 000	35.6%	6 000	35.6%	12 000	71.2%	5 000	34.2%	20.0%
Interest	-	514	-	735	-	1 249	-	10	17.1%	7 212.9%
Dividends	-	249	-	1 149	-	1 398	-	273	-	321.0%
Payments	**(157 614)**	**(63 685)**	**40.4%**	**(75 009)**	**47.6%**	**(138 693)**	**88.0%**	**(19 095)**	**15.0%**	**292.8%**
Suppliers and employees	(156 814)	(63 600)	40.6%	(73 908)	47.1%	(137 508)	87.7%	(19 095)	15.0%	287.0%
Finance charges	(800)	(85)	10.6%	(1 100)	137.5%	(1 185)	148.1%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 161**	**(3 154)**	**(38.7%)**	**14 601**	**178.9%**	**11 447**	**140.3%**	**3 155**	**(10.9%)**	**362.8%**
Cash Flow from Investing Activities										
Receipts	**27 928**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	27 928	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(48 908)**	**(1 617)**	**3.3%**	**(4 521)**	**9.2%**	**(6 138)**	**12.5%**	**-**	**-**	**(100.0%)**
Capital assets	(48 908)	(1 617)	3.3%	(4 521)	9.2%	(6 138)	12.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(20 980)**	**(1 617)**	**7.7%**	**(4 521)**	**21.6%**	**(6 138)**	**29.3%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 788)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 788)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**18 212**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 393**	**(4 771)**	**(88.5%)**	**10 080**	**186.9%**	**5 309**	**98.4%**	**3 155**	**(10.9%)**	**219.5%**
Cash/cash equivalents at the year begin:	8 174	1 773	21.7%	(2 998)	(36.7%)	1 773	21.7%	989	-	(403.0%)
Cash/cash equivalents at the year end:	**13 567**	**(2 998)**	**(22.1%)**	**7 082**	**52.2%**	**7 082**	**52.2%**	**4 144**	**(12.1%)**	**70.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	4 150	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 563	56.8%	1 008	16.1%	1 222	19.5%	483	7.7%	6 276	34.7%	1 726	27.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	750	30.7%	401	16.4%	354	14.5%	935	38.3%	2 441	13.5%	22 507	922.2%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	412	36.1%	186	16.3%	139	12.2%	403	35.4%	1 141	6.3%	3 685	322.9%	-	-
Receivables from Exchange Transactions - Waste Management	717	37.8%	334	17.6%	248	13.1%	595	31.4%	1 896	10.5%	7 403	390.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 141	33.8%	1 710	27.0%	1 285	20.3%	1 200	18.9%	6 336	35.0%	6 433	101.5%	-	-
Total By Income Source	**7 584**	**41.9%**	**3 640**	**20.1%**	**3 249**	**18.0%**	**3 616**	**20.0%**	**18 089**	**100.0%**	**45 902**	**253.8%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	214	19.5%	172	15.7%	140	12.7%	572	52.1%	1 098	6.1%	(334)	(30.5%)	-	-
Commercial	2 790	40.4%	1 903	27.6%	1 723	25.0%	483	7.0%	6 898	38.1%	8 850	128.3%	-	-
Households	-	-	-	-	-	-	-	-	-	-	5 854	-	-	-
Other	4 580	45.4%	1 565	15.5%	1 387	13.7%	2 561	25.4%	10 093	55.8%	31 533	312.4%	-	-
Total By Customer Group	**7 584**	**41.9%**	**3 640**	**20.1%**	**3 249**	**18.0%**	**3 616**	**20.0%**	**18 089**	**100.0%**	**45 902**	**253.8%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 330	8.8%	2 600	9.9%	823	3.1%	20 638	78.2%	26 391	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 330**	**8.8%**	**2 600**	**9.9%**	**823**	**3.1%**	**20 638**	**78.2%**	**26 391**	**100.0%**

Contact Details

Municipal Manager	Mr J. Matshivha	015 534 6100
Financial Manager	Ms VJ Tshikundamalema	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUTALE (LIM342)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**71 755**	**17 686**	**24.6%**	**19 578**	**27.3%**	**37 263**	**51.9%**	**2 965**	**33.4%**	**560.3%**
Property rates	4 000	286	7.2%	356	8.9%	642	16.0%	347	28.3%	2.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 026	100	9.7%	99	9.7%	199	19.4%	62	17.3%	60.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	119	17	14.1%	20	16.8%	37	30.9%	14	12.0%	38.3%
Interest earned - external investments	330	100	30.5%	361	109.5%	462	139.9%	137	265.2%	162.8%
Interest earned - outstanding debtors	1 217	301	24.7%	252	20.7%	553	45.4%	66	54.2%	284.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	290	41	14.3%	34	11.7%	75	26.0%	45	38.3%	(25.2%)
Licences and permits	3 565	532	14.9%	524	14.7%	1 057	29.6%	510	22.5%	2.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 810	15 286	26.4%	17 058	29.5%	32 344	55.9%	1 361	34.3%	1 153.6%
Other own revenue	3 398	1 022	30.1%	873	25.7%	1 895	55.8%	423	35.6%	106.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**64 115**	**11 853**	**18.5%**	**31 150**	**48.6%**	**43 004**	**67.1%**	**16 269**	**52.2%**	**91.5%**
Employee related costs	33 009	4 329	13.1%	4 537	13.7%	8 866	26.9%	6 737	35.5%	(32.7%)
Remuneration of councillors	6 886	1 223	17.8%	1 243	18.1%	2 466	35.8%	1 166	33.7%	6.6%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	975	-	-	-	-	-	-	-	-	-
Finance charges	422	108	25.6%	108	25.7%	216	51.2%	108	64.3%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 400	70	5.0%	38	2.7%	108	7.7%	448	22.5%	(91.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	19 423	6 123	31.5%	25 224	129.9%	31 347	161.4%	7 809	95.7%	223.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 640**	**5 832**		**(11 573)**		**(5 741)**		**(13 303)**		
Transfers recognised - capital	20 783	7 724	37.2%	-	-	7 724	37.2%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 423**	**13 556**		**(11 573)**		**1 983**		**(13 303)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28 423**	**13 556**		**(11 573)**		**1 983**		**(13 303)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 423**	**13 556**		**(11 573)**		**1 983**		**(13 303)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 423**	**13 556**		**(11 573)**		**1 983**		**(13 303)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**28 423**	**2 176**	**7.7%**	**12 146**	**42.7%**	**14 322**	**50.4%**	**5 320**	**84.8%**	**128.3%**
National Government	23 783	-	-	5 428	22.8%	5 428	22.8%	5 320	93.0%	2.0%
Provincial Government	-	2 176	-	6 718	-	8 894	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 783**	**2 176**	**9.1%**	**12 146**	**51.1%**	**14 322**	**60.2%**	**5 320**	**93.0%**	**128.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 640	-	-	-	-	-	-	-	30.5%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**28 423**	**2 176**	**7.7%**	**12 146**	**42.7%**	**14 322**	**50.4%**	**5 320**	**84.8%**	**128.3%**
Governance and Administration	**1 045**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**56.9%**	**-**
Executive & Council	-	-	-	-	-	-	-	-	409.5%	-
Budget & Treasury Office	350	-	-	-	-	-	-	-	-	-
Corporate Services	695	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 155**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	255	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 900	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 283**	**2 176**	**13.4%**	**12 146**	**74.6%**	**14 322**	**88.0%**	**4 461**	**66.4%**	**172.3%**
Planning and Development	400	-	-	-	-	-	-	-	-	-
Road Transport	15 883	2 176	13.7%	12 146	76.5%	14 322	90.2%	4 461	66.4%	172.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**859**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	859	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**2 940**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**89 881**	**23 650**	**26.3%**	**29 933**	**33.3%**	**53 582**	**59.6%**	**14 734**	**54.8%**	**103.2%**
Ratepayers and other	**10 958**	**1 740**	**15.9%**	**1 563**	**14.3%**	**3 304**	**30.1%**	**1 302**	**22.1%**	**20.0%**
Government - operating	54 810	18 009	32.9%	17 358	31.7%	35 367	64.5%	9 294	52.9%	86.8%
Government - capital	23 783	3 800	16.0%	10 650	44.8%	14 450	60.8%	4 000	80.6%	166.3%
Interest	330	100	30.5%	361	109.5%	462	139.9%	137	104.5%	162.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(54 780)**	**(14 809)**	**27.0%**	**(13 591)**	**24.8%**	**(28 400)**	**51.8%**	**(23 612)**	**62.8%**	**(42.4%)**
Suppliers and employees	(54 358)	(14 774)	27.2%	(13 569)	25.0%	(28 344)	52.1%	(23 571)	62.4%	(42.4%)
Finance charges	(422)	(34)	8.1%	(22)	5.2%	(56)	13.3%	(41)	(24.9%)	(46.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**35 101**	**8 841**	**25.2%**	**16 342**	**46.6%**	**25 183**	**71.7%**	**(8 878)**	**173.1%**	**(284.1%)**
Cash Flow from Investing Activities										
Receipts	**3 660**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	3 202	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	458	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(28 423)**	**(2 176)**	**7.7%**	**(20 634)**	**72.6%**	**(22 810)**	**80.3%**	**(6 299)**	**84.2%**	**227.6%**
Capital assets	(28 423)	(2 176)	7.7%	(20 634)	72.6%	(22 810)	80.3%	(6 299)	84.2%	227.6%
Net Cash from/(used) Investing Activities	**(24 763)**	**(2 176)**	**8.8%**	**(20 634)**	**83.3%**	**(22 810)**	**92.1%**	**(6 299)**	**84.2%**	**227.6%**
Cash Flow from Financing Activities										
Receipts	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	-	-	-	-	-	-	-	-	-
Payments	**(758)**	**(108)**	**14.3%**	**(108)**	**14.3%**	**(216)**	**28.6%**	**(108)**	**40.3%**	**-**
Repayment of borrowing	(758)	(108)	14.3%	(108)	14.3%	(216)	28.6%	(108)	40.3%	-
Net Cash from/(used) Financing Activities	**(755)**	**(108)**	**14.3%**	**(108)**	**14.3%**	**(216)**	**28.7%**	**(108)**	**40.8%**	**-**
Net Increase/(Decrease) in cash held	**9 583**	**6 557**	**68.4%**	**(4 401)**	**(45.9%)**	**2 156**	**22.5%**	**(15 285)**	**105.1%**	**(71.2%)**
Cash/cash equivalents at the year begin:	75	396	527.8%	6 952	9 270.0%	396	527.8%	(8 641)	-	(180.5%)
Cash/cash equivalents at the year end:	**9 658**	**6 952**	**72.0%**	**2 552**	**26.4%**	**2 552**	**26.4%**	**(23 927)**	**104.2%**	**(110.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	81	12.2%	81	12.2%	79	11.8%	426	63.9%	667	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	33	8.5%	32	8.5%	31	8.1%	286	74.9%	382	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	10.6%	4	10.6%	4	10.6%	24	68.2%	35	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	.2%	117	1.5%	78	1.0%	7 556	97.3%	7 763	87.8%	-	-	-	-
Total By Income Source	**130**	**1.5%**	**234**	**2.6%**	**191**	**2.2%**	**8 291**	**93.7%**	**8 846**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	36	.6%	99	1.7%	76	1.3%	5 760	96.5%	5 971	67.5%	-	-	-	-
Commercial	50	3.5%	69	4.8%	61	4.3%	1 248	87.4%	1 428	16.1%	-	-	-	-
Households	45	3.1%	65	4.5%	54	3.7%	1 283	88.6%	1 447	16.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**130**	**1.5%**	**234**	**2.6%**	**191**	**2.2%**	**8 291**	**93.7%**	**8 846**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	335	49.6%	341	50.4%	-	-	-	-	677	7.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	560	49.8%	565	50.2%	-	-	-	-	1 124	11.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	160	2.3%	230	3.3%	558	8.0%	6 001	86.4%	6 950	72.2%
Auditor-General	212	24.4%	436	50.1%	2	.2%	221	25.4%	871	9.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 268**	**13.2%**	**1 572**	**16.3%**	**560**	**5.8%**	**6 222**	**64.7%**	**9 622**	**100.0%**

Contact Details

Municipal Manager	Mr S. S. Razwiedani	015 967 9601
Financial Manager	Mr Melvin Marutha	015 967 9608

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**521 370**	**183 435**	**35.2%**	**78 423**	**15.0%**	**261 859**	**50.2%**	**128 457**	**51.6%**	**(38.9%)**
Property rates	32 000	2 623	8.2%	8 868	27.7%	11 491	35.9%	10 109	54.0%	(12.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	3 628	-	10 749	-	14 377	-	331	58.0%	3 147.0%
Service charges - other	38 100	-	-	-	-	-	-	11 829	53.0%	(100.0%)
Rental of facilities and equipment	334	61	18.2%	105	31.3%	165	49.5%	140	47.0%	(25.2%)
Interest earned - external investments	9 800	841	8.6%	2 927	29.9%	3 768	38.4%	3 289	52.4%	(11.0%)
Interest earned - outstanding debtors	10 203	1 068	10.5%	3 478	34.1%	4 546	44.6%	3 626	26.2%	(4.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 153	70	2.2%	193	6.1%	263	8.3%	646	24.0%	(70.1%)
Licences and permits	-	1 203	-	2 761	-	3 963	-	3 722	60.5%	(25.8%)
Agency services	13 663	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	348 647	172 580	49.5%	46 561	13.4%	219 141	62.9%	90 845	80.6%	(48.7%)
Other own revenue	65 470	1 363	2.1%	2 782	4.2%	4 144	6.3%	3 920	3.9%	(29.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**450 200**	**21 568**	**4.8%**	**74 835**	**16.6%**	**96 403**	**21.4%**	**134 832**	**40.2%**	**(44.5%)**
Employee related costs	163 327	12 819	7.8%	41 077	25.1%	53 896	33.0%	35 438	40.3%	15.9%
Remuneration of councillors	22 699	1 714	7.6%	5 143	22.7%	6 858	30.2%	5 417	42.2%	(5.0%)
Debt impairment	43 460	5	-	371	.9%	376	.9%	-	-	(100.0%)
Depreciation and asset impairment	39 312	-	-	-	-	-	-	-	-	-
Finance charges	2 000	206	10.3%	72	3.6%	279	13.9%	0	2.8%	23 811.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	600	33	5.5%	250	41.6%	282	47.0%	152	-	64.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	178 801	6 790	3.8%	27 922	15.6%	34 712	19.4%	93 826	43.8%	(70.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**71 170**	**161 867**		**3 588**		**165 456**		**(6 375)**		
Transfers recognised - capital	119 356	35 090	29.4%	59 080	49.5%	94 170	78.9%	45 546	76.2%	29.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**190 526**	**196 957**		**62 668**		**259 626**		**39 171**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**190 526**	**196 957**		**62 668**		**259 626**		**39 171**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**190 526**	**196 957**		**62 668**		**259 626**		**39 171**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**190 526**	**196 957**		**62 668**		**259 626**		**39 171**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**190 526**	**32 321**	**17.0%**	**33 314**	**17.5%**	**65 634**	**34.4%**	**30 350**	**28.4%**	**9.8%**
National Government	119 356	31 139	26.1%	32 133	26.9%	63 272	53.0%	27 090	50.6%	18.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**119 356**	**31 139**	**26.1%**	**32 133**	**26.9%**	**63 272**	**53.0%**	**27 090**	**46.4%**	**18.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	71 170	1 182	1.7%	1 181	1.7%	2 363	3.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	3 260	8.5%	(100.0%)
Capital Expenditure Standard Classification	**190 526**	**32 321**	**17.0%**	**33 314**	**17.5%**	**65 634**	**34.4%**	**30 350**	**28.4%**	**9.8%**
Governance and Administration	**5 400**	**461**	**8.5%**	**122**	**2.3%**	**582**	**10.8%**	**1 120**	**23.8%**	**(89.1%)**
Executive & Council	-	-	-	-	-	-	-	8	3.0%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 400	461	8.5%	122	2.3%	582	10.8%	1 112	26.1%	(89.0%)
Community and Public Safety	**49 626**	**576**	**1.2%**	**1 053**	**2.1%**	**1 630**	**3.3%**	**2 100**	**10.9%**	**(49.8%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	21 056	-	-	98	.5%	98	.5%	2 100	21.1%	(95.3%)
Public Safety	7 500	117	1.6%	655	8.7%	771	10.3%	-	21.2%	(100.0%)
Housing	15 810	460	2.9%	301	1.9%	761	4.8%	-	-	(100.0%)
Health	5 260	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**135 500**	**31 284**	**23.1%**	**31 805**	**23.5%**	**63 088**	**46.6%**	**27 130**	**34.0%**	**17.2%**
Planning and Development	2 400	-	-	-	-	-	-	5 687	114.6%	(100.0%)
Road Transport	133 100	31 284	23.5%	31 805	23.9%	63 088	47.4%	21 443	26.8%	48.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**334**	**-**	**334**	**-**	**-**	**3.5%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	334	-	334	-	-	10.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**553 266**	**239 247**	**43.2%**	**140 451**	**25.4%**	**379 698**	**68.6%**	**183 947**	**56.0%**	**(23.6%)**
Ratepayers and other	**69 260**	**24 464**	**35.3%**	**31 810**	**45.9%**	**56 273**	**81.2%**	**44 236**	**17.0%**	**(28.1%)**
Government - operating	344 647	173 864	50.4%	46 561	13.5%	220 425	64.0%	90 930	79.6%	(48.8%)
Government - capital	119 356	38 090	31.9%	59 080	49.5%	97 170	81.4%	45 461	-	30.0%
Interest	20 003	2 830	14.1%	3 000	15.0%	5 830	29.1%	3 320	15.5%	(9.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(363 028)**	**(153 927)**	**42.4%**	**(78 141)**	**21.5%**	**(232 068)**	**63.9%**	**(136 125)**	**34.2%**	**(42.6%)**
Suppliers and employees	(361 028)	(153 673)	42.6%	(78 069)	21.6%	(231 742)	64.2%	(136 125)	34.4%	(42.6%)
Finance charges	(2 000)	(254)	12.7%	(72)	3.6%	(327)	16.3%	(0)	2.8%	23 811.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**190 238**	**85 320**	**44.8%**	**62 310**	**32.8%**	**147 630**	**77.6%**	**47 821**	**4 037.6%**	**30.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(190 526)**	**(32 321)**	**17.0%**	**(33 314)**	**17.5%**	**(65 634)**	**34.4%**	**(30 350)**	**-**	**9.8%**
Capital assets	(190 526)	(32 321)	17.0%	(33 314)	17.5%	(65 634)	34.4%	(30 350)	-	9.8%
Net Cash from/(used) Investing Activities	**(190 526)**	**(32 321)**	**17.0%**	**(33 314)**	**17.5%**	**(65 634)**	**34.4%**	**(30 350)**	**-**	**9.8%**
Cash Flow from Financing Activities										
Receipts	**40 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**50 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	50 000	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**90 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**89 712**	**53 000**	**59.1%**	**28 996**	**32.3%**	**81 996**	**91.4%**	**17 472**	**205.1%**	**66.0%**
Cash/cash equivalents at the year begin:	(54 322)	292 293	(538.1%)	345 292	(635.6%)	292 293	(538.1%)	276 198	-	25.0%
Cash/cash equivalents at the year end:	**35 390**	**345 292**	**975.7%**	**374 288**	**1 057.6%**	**374 288**	**1 057.6%**	**293 670**	**588.0%**	**27.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 151	10.7%	1 873	3.9%	1 687	3.5%	39 230	81.8%	47 941	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 024	11.0%	943	5.1%	908	4.9%	14 554	79.0%	18 429	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 354	13.6%	1 128	6.5%	1 099	6.4%	12 674	73.5%	17 255	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 495	3.5%	2 239	1.4%	2 727	1.7%	146 831	93.3%	157 292	65.3%	-	-	-	-
Total By Income Source	**15 024**	**6.2%**	**6 182**	**2.6%**	**6 421**	**2.7%**	**213 289**	**88.5%**	**240 916**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 024	6.2%	6 182	2.6%	6 421	2.7%	213 289	88.5%	240 916	100.0%	-	-	-	-
Total By Customer Group	**15 024**	**6.2%**	**6 182**	**2.6%**	**6 421**	**2.7%**	**213 289**	**88.5%**	**240 916**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	769	96.0%	32	4.0%	-	-	-	-	801	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**769**	**96.0%**	**32**	**4.0%**	**-**	**-**	**-**	**-**	**801**	**100.0%**

Contact Details

Municipal Manager	Adv M H Mathivha	015 962 7588
Financial Manager	Mrs M A Madzhie	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**590 849**	**146 045**	**24.7%**	**151 502**	**25.6%**	**297 548**	**50.4%**	**158 822**	**57.0%**	**(4.6%)**
Property rates	37 761	6 005	15.9%	6 439	17.1%	12 444	33.0%	5 126	32.9%	25.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	241 669	44 007	18.2%	51 133	21.2%	95 140	39.4%	53 750	45.7%	(4.9%)
Service charges - water revenue	-	-	-	19	-	19	-	2 224	18.3%	(99.1%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	938	50.8%	(100.0%)
Service charges - refuse revenue	7 252	1 088	15.0%	1 873	25.8%	2 961	40.8%	2 546	63.1%	(26.4%)
Service charges - other	-	7 346	-	2	-	7 349	-	11 411	11 315.6%	(100.0%)
Rental of facilities and equipment	202	32	16.1%	38	19.0%	71	35.0%	-	-	(100.0%)
Interest earned - external investments	593	146	24.6%	410	69.2%	556	93.8%	-	-	(100.0%)
Interest earned - outstanding debtors	19 245	3 921	20.4%	3 694	19.2%	7 615	39.6%	4 590	-	(19.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 911	389	13.4%	667	22.9%	1 056	36.3%	-	-	(100.0%)
Licences and permits	11 085	2 778	25.1%	3 349	30.2%	6 127	55.3%	3 322	77.5%	.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	260 300	79 181	30.4%	82 484	31.7%	161 665	62.1%	74 501	72.6%	10.7%
Other own revenue	9 831	1 151	11.7%	1 388	14.1%	2 539	25.8%	414	27.6%	235.5%
Gains on disposal of PPE	-	-	-	5	-	5	-	-	-	(100.0%)
Operating Expenditure	**722 070**	**93 034**	**12.9%**	**156 708**	**21.7%**	**249 742**	**34.6%**	**139 678**	**36.6%**	**12.2%**
Employee related costs	233 567	51 754	22.2%	59 064	25.3%	110 819	47.4%	57 838	57.5%	2.1%
Remuneration of councillors	19 359	2 395	12.4%	3 172	16.4%	5 567	28.8%	2 404	51.7%	32.0%
Debt impairment	49 585	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	137 650	-	-	-	-	-	-	-	-	-
Finance charges	247	-	-	1 871	757.5%	1 871	757.5%	-	9.9%	(100.0%)
Bulk purchases	174 908	14 693	8.4%	54 949	31.4%	69 641	39.8%	51 097	50.4%	7.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	106 754	24 192	22.7%	37 652	35.3%	61 844	57.9%	28 339	22.2%	32.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(131 221)**	**53 011**		**(5 206)**		**47 805**		**19 144**		
Transfers recognised - capital	101 700	-	-	-	-	-	-	30 830	41.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(29 521)**	**53 011**		**(5 206)**		**47 805**		**49 974**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(29 521)**	**53 011**		**(5 206)**		**47 805**		**49 974**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(29 521)**	**53 011**		**(5 206)**		**47 805**		**49 974**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(29 521)**	**53 011**		**(5 206)**		**47 805**		**49 974**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**134 399**	**25 809**	**19.2%**	**35 498**	**26.4%**	**61 307**	**45.6%**	**13 645**	**98.2%**	**160.2%**
National Government	102 020	24 373	23.9%	32 982	32.3%	57 355	56.2%	6 003	-	449.4%
Provincial Government	-	-	-	-	-	-	-	1	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	75.1%	-
Transfers recognised - capital	**102 020**	**24 373**	**23.9%**	**32 982**	**32.3%**	**57 355**	**56.2%**	**6 004**	**89.5%**	**449.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 379	1 436	4.4%	2 516	7.8%	3 952	12.2%	7 641	106.3%	(67.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**134 399**	**25 809**	**19.2%**	**35 498**	**26.4%**	**61 307**	**45.6%**	**13 645**	**98.2%**	**160.2%**
Governance and Administration	**27 438**	**1 321**	**4.8%**	**255**	**.9%**	**1 576**	**5.7%**	**4 538**	**105.2%**	**(94.4%)**
Executive & Council	27 438	1 321	4.8%	59	.2%	1 380	5.0%	-	143.1%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	4 381	94.6%	(100.0%)
Corporate Services	-	-	-	196	-	196	-	157	122.3%	24.6%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**143**	**86.8%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	143	86.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**71 257**	**23 175**	**32.5%**	**30 416**	**42.7%**	**53 591**	**75.2%**	**6 047**	**82.1%**	**403.0%**
Planning and Development	2 025	-	-	-	-	-	-	1	34.8%	(100.0%)
Road Transport	69 232	23 175	33.5%	30 416	43.9%	53 591	77.4%	6 047	84.1%	403.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**30 176**	**1 312**	**4.3%**	**4 827**	**16.0%**	**6 139**	**20.3%**	**2 917**	**127.1%**	**65.5%**
Electricity	30 166	1 312	4.4%	4 827	16.0%	6 139	20.4%	2 844	156.0%	69.7%
Water	10	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	73	12.2%	(100.0%)
Other	**5 528**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**607 431**	**213 915**	**35.2%**	**176 561**	**29.1%**	**390 476**	**64.3%**	**185 635**	**55.2%**	**(4.9%)**
Ratepayers and other	**213 093**	**65 404**	**30.7%**	**65 547**	**30.8%**	**130 950**	**61.5%**	**74 713**	**41.8%**	**(12.3%)**
Government - operating	260 300	82 021	31.5%	82 484	31.7%	164 505	63.2%	74 501	71.0%	10.7%
Government - capital	114 200	62 300	54.6%	24 500	21.5%	86 800	76.0%	31 830	67.2%	(23.0%)
Interest	19 839	4 190	21.1%	4 031	20.3%	8 221	41.4%	4 590	51.0%	(12.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(547 173)**	**(154 072)**	**28.2%**	**(139 962)**	**25.6%**	**(294 035)**	**53.7%**	**(140 514)**	**60.3%**	**(.4%)**
Suppliers and employees	(539 640)	(154 072)	28.6%	(139 072)	25.8%	(293 145)	54.3%	(140 514)	60.5%	(1.0%)
Finance charges	(7 533)	-	-	(890)	11.8%	(890)	11.8%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**60 258**	**59 842**	**99.3%**	**36 599**	**60.7%**	**96 441**	**160.0%**	**45 121**	**38.6%**	**(18.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(136 393)**	**(26 633)**	**19.5%**	**(39 018)**	**28.6%**	**(65 651)**	**48.1%**	**(13 645)**	**20.8%**	**186.0%**
Capital assets	(136 393)	(26 633)	19.5%	(39 018)	28.6%	(65 651)	48.1%	(13 645)	20.8%	186.0%
Net Cash from/(used) Investing Activities	**(136 393)**	**(26 633)**	**19.5%**	**(39 018)**	**28.6%**	**(65 651)**	**48.1%**	**(13 645)**	**20.8%**	**186.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4 468)**	**-**	**-**	**(981)**	**22.0%**	**(981)**	**22.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(4 468)	-	-	(981)	22.0%	(981)	22.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(4 468)**	**-**	**-**	**(981)**	**22.0%**	**(981)**	**22.0%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(80 603)**	**33 209**	**(41.2%)**	**(3 400)**	**4.2%**	**29 809**	**(37.0%)**	**31 476**	**107.7%**	**(110.8%)**
Cash/cash equivalents at the year begin:	3 000	11 454	381.8%	44 663	1 488.8%	11 454	381.8%	2 810	-	1 489.6%
Cash/cash equivalents at the year end:	**(77 603)**	**44 663**	**(57.6%)**	**41 263**	**(53.2%)**	**41 263**	**(53.2%)**	**34 286**	**107.7%**	**20.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	180	.3%	11 896	21.4%	43 603	78.3%	55 680	27.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	2 066	4.1%	48 410	95.9%	50 476	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	(0)	-	430	2.5%	16 791	97.5%	17 221	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(1)	-	1 434	2.4%	57 535	97.6%	58 968	29.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(2 122)	(11.6%)	895	4.9%	19 580	106.7%	18 354	9.1%	-	-	-	-
Total By Income Source	**-**	**-**	**(1 943)**	**(1.0%)**	**16 722**	**8.3%**	**185 920**	**92.6%**	**200 699**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	103	2.5%	227	5.6%	3 696	91.8%	4 025	2.0%	-	-	-	-
Commercial	-	-	(14)	-	1 017	2.1%	47 987	98.0%	48 990	24.4%	-	-	-	-
Households	-	-	0	-	954	13.5%	6 111	86.5%	7 066	3.5%	-	-	-	-
Other	-	-	(2 031)	(1.4%)	14 523	10.3%	128 126	91.1%	140 618	70.1%	-	-	-	-
Total By Customer Group	**-**	**-**	**(1 943)**	**(1.0%)**	**16 722**	**8.3%**	**185 920**	**92.6%**	**200 699**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10	100.0%	-	-	-	-	-	-	10	90.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	100.0%	-	-	-	-	-	-	1	9.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**11**	**100.0%**

Contact Details

Municipal Manager	Mr Mutshinyali IP	015 519 3004
Financial Manager	Ms Makhubela MP	015 519 3210

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**681 437**	**128 221**	**18.8%**	**99 655**	**14.6%**	**227 876**	**33.4%**	**300 954**	**58.2%**	**(66.9%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	79 200	-	-	-	-	-	-	13 569	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	1 453	3.5%	(100.0%)
Rental of facilities and equipment	-	-	-	7	-	7	-	-	-	(100.0%)
Interest earned - external investments	8 861	1 597	18.0%	1 350	15.2%	2 947	33.3%	13 869	402.6%	(90.3%)
Interest earned - outstanding debtors	-	-	-	2	-	2	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	583 073	122 866	21.1%	90 989	15.6%	213 855	36.7%	221 973	56.0%	(59.0%)
Other own revenue	10 303	3 758	36.5%	7 308	70.9%	11 065	107.4%	50 090	50.9%	(85.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**746 437**	**128 221**	**17.2%**	**168 246**	**22.5%**	**296 467**	**39.7%**	**172 799**	**29.6%**	**(2.6%)**
Employee related costs	413 499	90 112	21.8%	95 281	23.0%	185 392	44.8%	86 118	51.4%	10.6%
Remuneration of councillors	9 546	2 146	22.5%	2 081	21.8%	4 228	44.3%	2 537	54.4%	(18.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 000	-	-	-	-	-	-	32 487	34.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	64 250	-	-	-	-	-	-	-	-	-
Other Materials	-	6 633	-	11 066	-	17 698	-	-	-	(100.0%)
Contracted services	-	-	-	3 509	-	3 509	-	181	-	1 834.5%
Transfers and grants	-	-	-	30 345	-	30 345	-	-	-	(100.0%)
Other expenditure	194 142	29 331	15.1%	25 966	13.4%	55 296	28.5%	51 474	16.3%	(49.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(65 000)**	**-**		**(68 591)**		**(68 591)**		**128 155**		
Transfers recognised - capital	-	-	-	156 596	-	156 596	-	126 400	-	23.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(65 000)**	**-**		**88 005**		**88 005**		**254 555**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(65 000)**	**-**		**88 005**		**88 005**		**254 555**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(65 000)**	**-**		**88 005**		**88 005**		**254 555**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(65 000)**	**-**		**88 005**		**88 005**		**254 555**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**582 870**	**75 668**	**13.0%**	**122 692**	**21.0%**	**198 360**	**34.0%**	**84 800**	**27.6%**	**44.7%**
National Government	582 870	75 663	13.0%	122 692	21.0%	198 355	34.0%	80 727	27.2%	52.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**582 870**	**75 663**	**13.0%**	**122 692**	**21.0%**	**198 355**	**34.0%**	**80 727**	**27.2%**	**52.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	1 152	-	(100.0%)
Public contributions and donations	-	5	-	-	-	5	-	2 921	38.9%	(100.0%)
Capital Expenditure Standard Classification	**582 870**	**75 668**	**13.0%**	**122 692**	**21.0%**	**198 360**	**34.0%**	**84 800**	**27.6%**	**44.7%**
Governance and Administration	**4 620**	**1 036**	**22.4%**	**1 861**	**40.3%**	**2 897**	**62.7%**	**1 167**	**8.5%**	**59.4%**
Executive & Council	270	-	-	-	-	-	-	-	29.4%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	28.4%	-
Corporate Services	4 350	1 036	23.8%	1 861	42.8%	2 897	66.6%	1 167	8.0%	59.4%
Community and Public Safety	**4 575**	**2 345**	**51.2%**	**-**	**-**	**2 345**	**51.2%**	**2 509**	**99.7%**	**(100.0%)**
Community & Social Services	4 575	2 345	51.2%	-	-	2 345	51.2%	2 509	99.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 743**	**280**	**3.2%**	**12**	**.1%**	**292**	**3.3%**	**2 908**	**43.4%**	**(99.6%)**
Planning and Development	8 550	280	3.3%	12	.1%	292	3.4%	2 908	43.4%	(99.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	193	-	-	-	-	-	-	-	-	-
Trading Services	**564 931**	**72 008**	**12.7%**	**120 820**	**21.4%**	**192 827**	**34.1%**	**78 216**	**26.7%**	**54.5%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	564 931	72 008	12.7%	120 820	21.4%	192 827	34.1%	78 216	26.7%	54.5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 208 621**	**455 901**	**37.7%**	**423 325**	**35.0%**	**879 225**	**72.7%**	**356 195**	**81.6%**	**18.8%**
Ratepayers and other	**79 200**	**7 802**	**9.9%**	**14 817**	**18.7%**	**22 619**	**28.6%**	**36 151**	**13.7%**	**(59.0%)**
Government - operating	586 131	220 636	37.6%	198 650	33.9%	419 286	71.5%	155 145	50.2%	28.0%
Government - capital	536 790	225 865	42.1%	202 997	37.8%	428 862	79.9%	162 767	-	24.7%
Interest	6 500	1 597	24.6%	6 860	105.5%	8 458	130.1%	2 131	44.4%	221.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(681 436)**	**(128 141)**	**18.8%**	**(113 785)**	**16.7%**	**(241 927)**	**35.5%**	**(143 787)**	**13.3%**	**(20.9%)**
Suppliers and employees	(487 295)	(119 876)	24.6%	(97 362)	20.0%	(217 238)	44.6%	(143 787)	13.3%	(32.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(194 141)	(8 266)	4.3%	(16 423)	8.5%	(24 689)	12.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**527 186**	**327 759**	**62.2%**	**309 539**	**58.7%**	**637 299**	**120.9%**	**212 408**	**(152.5%)**	**45.7%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(32 635)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	(32 635)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(582 870)**	**(73 436)**	**12.6%**	**(76 783)**	**13.2%**	**(150 219)**	**25.8%**	**(44 283)**	**7.4%**	**73.4%**
Capital assets	(582 870)	(73 436)	12.6%	(76 783)	13.2%	(150 219)	25.8%	(44 283)	7.4%	73.4%
Net Cash from/(used) Investing Activities	**(582 870)**	**(73 436)**	**12.6%**	**(76 783)**	**13.2%**	**(150 219)**	**25.8%**	**(76 918)**	**10.7%**	**(.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(441)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	(441)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(441)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(55 684)**	**254 323**	**(456.7%)**	**232 757**	**(418.0%)**	**487 080**	**(874.7%)**	**135 049**	**(50.4%)**	**72.4%**
Cash/cash equivalents at the year begin:	5 101	5 101	100.0%	259 424	5 085.7%	5 101	100.0%	690 462	20.9%	(62.4%)
Cash/cash equivalents at the year end:	**(50 583)**	**259 424**	**(512.9%)**	**492 181**	**(973.0%)**	**492 181**	**(973.0%)**	**825 511**	**(54.0%)**	**(40.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 394	4.7%	3 143	3.4%	6 209	6.7%	78 792	85.1%	92 537	99.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	2.9%	8	2.5%	8	2.4%	299	92.2%	324	.3%	-	-	-	-
Total By Income Source	**4 403**	**4.7%**	**3 151**	**3.4%**	**6 217**	**6.7%**	**79 090**	**85.2%**	**92 861**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 403	4.7%	3 151	3.4%	6 217	6.7%	79 090	85.2%	92 861	100.0%	-	-	-	-
Total By Customer Group	**4 403**	**4.7%**	**3 151**	**3.4%**	**6 217**	**6.7%**	**79 090**	**85.2%**	**92 861**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 507	68.3%	878	5.7%	24	.2%	3 977	25.8%	15 386	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 507**	**68.3%**	**878**	**5.7%**	**24**	**.2%**	**3 977**	**25.8%**	**15 386**	**100.0%**

Contact Details

Municipal Manager	Mr M.T Makumule	015 960 2009
Financial Manager	Ms Shivambu Mamsy	015 960 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**136 884**	**61 630**	**45.0%**	**41 468**	**30.3%**	**103 098**	**75.3%**	**53 753**	**88.9%**	**(22.9%)**
Property rates	9 057	11 454	126.5%	418	4.6%	11 872	131.1%	97	133.0%	331.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 416	3 224	26.0%	4 264	34.3%	7 488	60.3%	24 854	255.7%	(82.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	2 878	359.4%	(100.0%)
Service charges - refuse revenue	722	41	5.6%	80	11.1%	121	16.7%	77	56.7%	4.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	463	24	5.2%	71	15.3%	95	20.5%	17	67.1%	317.7%
Interest earned - external investments	687	41	6.0%	461	67.1%	502	73.1%	143	43.8%	223.0%
Interest earned - outstanding debtors	408	19	4.8%	333	81.6%	352	86.4%	65	16.6%	415.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	897	162	18.0%	122	13.6%	283	31.6%	38	39.0%	222.0%
Licences and permits	3 150	657	20.9%	864	27.4%	1 521	48.3%	177	20.7%	388.3%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	104 108	44 843	43.1%	33 823	32.5%	78 666	75.6%	24 745	66.8%	36.7%
Other own revenue	4 975	1 165	23.4%	1 032	20.7%	2 197	44.2%	642	44.1%	60.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	22	-	(100.0%)
Operating Expenditure	**132 968**	**29 173**	**21.9%**	**32 972**	**24.8%**	**62 145**	**46.7%**	**28 438**	**44.7%**	**15.9%**
Employee related costs	65 407	15 336	23.4%	15 169	23.2%	30 505	46.6%	13 388	45.5%	13.3%
Remuneration of councillors	10 975	2 657	24.2%	2 656	24.2%	5 313	48.4%	2 497	48.6%	6.4%
Debt impairment	2 114	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	952	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	14 300	4 329	30.3%	3 447	24.1%	7 777	54.4%	3 334	25.6%	3.4%
Other Materials	2 016	89	4.4%	492	24.4%	580	28.8%	1 572	109.2%	(68.7%)
Contracted services	2 190	317	14.5%	796	36.4%	1 114	50.9%	400	39.3%	99.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 014	6 445	18.4%	10 411	29.7%	16 857	48.1%	7 248	39.7%	43.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 915**	**32 457**		**8 496**		**40 953**		**25 315**		
Transfers recognised - capital	42 565	16 540	38.9%	3 150	7.4%	19 690	46.3%	(6 994)	30.8%	(145.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**46 480**	**48 997**		**11 646**		**60 643**		**18 321**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**46 480**	**48 997**		**11 646**		**60 643**		**18 321**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**46 480**	**48 997**		**11 646**		**60 643**		**18 321**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**46 480**	**48 997**		**11 646**		**60 643**		**18 321**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**46 480**	**1 219**	**2.6%**	**3 249**	**7.0%**	**4 467**	**9.6%**	**4 139**	**19.9%**	**(21.5%)**
National Government	39 656	1 176	3.0%	2 180	5.5%	3 356	8.5%	3 974	15.5%	(45.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	1 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 656**	**1 176**	**2.9%**	**2 180**	**5.4%**	**3 356**	**8.3%**	**3 974**	**18.3%**	**(45.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 825	43	.7%	1 068	18.3%	1 111	19.1%	166	27.5%	545.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**46 480**	**1 219**	**2.6%**	**3 249**	**7.0%**	**4 467**	**9.6%**	**4 139**	**19.9%**	**(21.5%)**
Governance and Administration	**4 407**	**43**	**1.0%**	**61**	**1.4%**	**104**	**2.4%**	**166**	**16.1%**	**(63.0%)**
Executive & Council	1 100	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 307	43	1.3%	61	1.9%	104	3.1%	166	16.1%	(63.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33 156**	**1 176**	**3.5%**	**1 829**	**5.5%**	**3 005**	**9.1%**	**1 974**	**10.2%**	**(7.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	33 156	1 176	3.5%	1 829	5.5%	3 005	9.1%	1 974	10.2%	(7.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 918**	**-**	**-**	**1 358**	**15.2%**	**1 358**	**15.2%**	**1 999**	**60.9%**	**(32.1%)**
Electricity	8 918	-	-	1 358	15.2%	1 358	15.2%	1 999	61.7%	(32.1%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**179 449**	**65 646**	**36.6%**	**50 815**	**28.3%**	**116 461**	**64.9%**	**42 135**	**74.5%**	**20.6%**
Ratepayers and other	**32 089**	**4 202**	**13.1%**	**13 285**	**41.4%**	**17 487**	**54.5%**	**8 663**	**94.8%**	**53.4%**
Government - operating	104 108	44 843	43.1%	33 823	32.5%	78 666	75.6%	24 745	67.6%	36.7%
Government - capital	42 565	16 540	38.9%	3 150	7.4%	19 690	46.3%	8 494	75.2%	(62.9%)
Interest	687	61	8.9%	557	81.1%	618	90.0%	233	34.8%	139.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(132 968)**	**(29 173)**	**21.9%**	**(32 972)**	**24.8%**	**(62 145)**	**46.7%**	**(28 438)**	**44.8%**	**15.9%**
Suppliers and employees	(132 968)	(29 173)	21.9%	(32 972)	24.8%	(62 145)	46.7%	(28 438)	44.8%	15.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**46 480**	**36 473**	**78.5%**	**17 843**	**38.4%**	**54 316**	**116.9%**	**13 697**	**164.9%**	**30.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(46 480)**	**(1 219)**	**2.6%**	**(3 249)**	**7.0%**	**(4 467)**	**9.6%**	**(4 973)**	**21.9%**	**(34.7%)**
Capital assets	(46 480)	(1 219)	2.6%	(3 249)	7.0%	(4 467)	9.6%	(4 973)	21.9%	(34.7%)
Net Cash from/(used) Investing Activities	**(46 480)**	**(1 219)**	**2.6%**	**(3 249)**	**7.0%**	**(4 467)**	**9.6%**	**(4 973)**	**21.9%**	**(34.7%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**35 254**	**-**	**14 595**	**-**	**49 848**	**-**	**8 723**	**-**	**67.3%**
Cash/cash equivalents at the year begin:	23 408	2 350	10.0%	37 603	160.6%	2 350	10.0%	52 961	18.9%	(29.0%)
Cash/cash equivalents at the year end:	**23 408**	**37 603**	**160.6%**	**52 198**	**223.0%**	**52 198**	**223.0%**	**61 684**	**369.6%**	**(15.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	125	7.4%	51	3.0%	1 526	89.6%	-	-	1 702	4.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	51	1.9%	77	2.9%	2 521	95.2%	-	-	2 648	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71	.2%	66	.2%	28 986	99.5%	-	-	29 123	81.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	38	3.8%	37	3.7%	928	92.6%	-	-	1 002	2.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22	3.5%	22	3.4%	587	93.1%	-	-	631	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	2.7%	29	4.4%	616	92.9%	-	-	663	1.9%	-	-	-	-
Total By Income Source	**326**	**.9%**	**281**	**.8%**	**35 163**	**98.3%**	**-**	**-**	**35 770**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	326	.9%	281	.8%	35 163	98.3%	-	-	35 770	100.0%	-	-	-	-
Total By Customer Group	**326**	**.9%**	**281**	**.8%**	**35 163**	**98.3%**	**-**	**-**	**35 770**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Kgoale TMP	015 505 7120
Financial Manager	Raganya M.C	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: AGANANG (LIM352)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**85 025**	**39 660**	**46.6%**	**29 631**	**34.9%**	**69 291**	**81.5%**	**26 637**	**76.5%**	**11.2%**
Property rates	500	-	-	-	-	-	-	19	27.9%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	596	58	9.8%	170	28.5%	228	38.3%	66	21.2%	156.9%
Interest earned - external investments	1 426	320	22.5%	370	25.9%	690	48.4%	480	65.4%	(22.9%)
Interest earned - outstanding debtors	12	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	3 200	681	21.3%	711	22.2%	1 392	43.5%	517	-	37.6%
Agency services	2 000	206	10.3%	241	12.0%	447	22.3%	-	-	(100.0%)
Transfers recognised - operational	69 652	38 307	55.0%	28 073	40.3%	66 380	95.3%	25 452	82.4%	10.3%
Other own revenue	7 638	88	1.2%	66	.9%	154	2.0%	104	2.9%	(36.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**98 688**	**15 671**	**15.9%**	**18 235**	**18.5%**	**33 905**	**34.4%**	**17 380**	**39.3%**	**4.9%**
Employee related costs	45 900	8 287	18.1%	8 728	19.0%	17 015	37.1%	7 996	38.7%	9.1%
Remuneration of councillors	9 508	2 672	28.1%	2 714	28.5%	5 386	56.6%	2 396	51.5%	13.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 663	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 862	865	30.2%	892	31.2%	1 758	61.4%	831	47.2%	7.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	26 754	3 846	14.4%	5 900	22.1%	9 746	36.4%	6 157	43.9%	(4.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 663)**	**23 989**		**11 397**		**35 386**		**9 257**		
Transfers recognised - capital	-	8 741	-	200	-	8 941	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(13 663)**	**32 730**		**11 597**		**44 327**		**9 257**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(13 663)**	**32 730**		**11 597**		**44 327**		**9 257**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 663)**	**32 730**		**11 597**		**44 327**		**9 257**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 663)**	**32 730**		**11 597**		**44 327**		**9 257**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**47 906**	**2 813**	**5.9%**	**14 032**	**29.3%**	**16 845**	**35.2%**	**4 037**	**11.5%**	**247.6%**
National Government	47 906	2 813	5.9%	14 032	29.3%	16 845	35.2%	4 037	11.5%	247.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 906**	**2 813**	**5.9%**	**14 032**	**29.3%**	**16 845**	**35.2%**	**4 037**	**11.5%**	**247.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**47 906**	**2 813**	**5.9%**	**14 032**	**29.3%**	**16 845**	**35.2%**	**4 037**	**11.5%**	**247.6%**
Governance and Administration	**9 198**	**1 576**	**17.1%**	**1 882**	**20.5%**	**3 458**	**37.6%**	**-**	**1.5%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 400	-	-	387	27.7%	387	27.7%	-	-	(100.0%)
Corporate Services	7 798	1 576	20.2%	1 495	19.2%	3 071	39.4%	-	1.6%	(100.0%)
Community and Public Safety	**8 730**	**40**	**.5%**	**1 989**	**22.8%**	**2 029**	**23.2%**	**261**	**3.3%**	**663.2%**
Community & Social Services	8 730	40	.5%	1 989	22.8%	2 029	23.2%	261	3.3%	663.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 977**	**-**	**-**	**10 160**	**33.9%**	**10 160**	**33.9%**	**3 776**	**16.9%**	**169.1%**
Planning and Development	3 620	-	-	1 687	46.6%	1 687	46.6%	-	-	(100.0%)
Road Transport	26 357	-	-	8 473	32.1%	8 473	32.1%	3 776	18.3%	124.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**1 198**	**-**	**-**	**-**	**1 198**	**-**	**-**	**-**	**-**
Electricity	-	1 198	-	-	-	1 198	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**132 930**	**48 401**	**36.4%**	**29 831**	**22.4%**	**78 232**	**58.9%**	**39 807**	**75.9%**	**(25.1%)**
Ratepayers and other	**13 935**	**1 033**	**7.4%**	**1 188**	**8.5%**	**2 221**	**15.9%**	**706**	**21.6%**	**68.4%**
Government - operating	69 652	38 307	55.0%	28 073	40.3%	66 380	95.3%	25 452	81.8%	10.3%
Government - capital	47 906	8 741	18.2%	200	.4%	8 941	18.7%	13 170	75.9%	(98.5%)
Interest	1 438	320	22.3%	370	25.7%	690	48.0%	480	64.9%	(22.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(85 025)**	**(15 671)**	**18.4%**	**(18 235)**	**21.4%**	**(33 905)**	**39.9%**	**(17 380)**	**42.2%**	**4.9%**
Suppliers and employees	(85 025)	(15 671)	18.4%	(18 235)	21.4%	(33 905)	39.9%	(17 380)	42.2%	4.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 906**	**32 730**	**68.3%**	**11 596**	**24.2%**	**44 326**	**92.5%**	**22 427**	**137.3%**	**(48.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(47 906)**	**(2 813)**	**5.9%**	**(14 032)**	**29.3%**	**(16 845)**	**35.2%**	**(4 037)**	**11.5%**	**247.6%**
Capital assets	(47 906)	(2 813)	5.9%	(14 032)	29.3%	(16 845)	35.2%	(4 037)	11.5%	247.6%
Net Cash from/(used) Investing Activities	**(47 906)**	**(2 813)**	**5.9%**	**(14 032)**	**29.3%**	**(16 845)**	**35.2%**	**(4 037)**	**11.5%**	**247.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**29 917**	**-**	**(2 436)**	**-**	**27 481**	**-**	**18 390**	**############**	**(113.2%)**
Cash/cash equivalents at the year begin:	-	-	-	29 917	-	-	-	34 132	-	(12.3%)
Cash/cash equivalents at the year end:	**-**	**29 917**	**-**	**27 481**	**-**	**27 481**	**-**	**52 522**	**357.5%**	**(47.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 396	7.3%	2 177	3.6%	2 164	3.6%	51 516	85.5%	60 253	99.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	3.7%	0	-	0	-	482	96.2%	501	.8%	-	-	-	-
Total By Income Source	**4 414**	**7.3%**	**2 177**	**3.6%**	**2 164**	**3.6%**	**51 998**	**85.6%**	**60 753**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 221	7.2%	2 082	3.5%	2 069	3.5%	50 565	85.8%	58 936	97.0%	-	-	-	-
Commercial	-	-	-	-	-	-	58	100.0%	58	.1%	-	-	-	-
Households	193	11.0%	96	5.4%	95	5.4%	1 375	78.2%	1 760	2.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 414**	**7.3%**	**2 177**	**3.6%**	**2 164**	**3.6%**	**51 998**	**85.6%**	**60 753**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	81	100.0%	-	-	-	-	-	-	81	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**81**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**81**	**100.0%**

Contact Details

Municipal Manager	Ramakuntwane Selepe	015 295 1413
Financial Manager	Malesela Mokonyama	015 295 1407

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**119 284**	**38 825**	**32.5%**	**31 440**	**26.4%**	**70 265**	**58.9%**	**29 419**	**54.7%**	**6.9%**
Property rates	7 858	2 096	26.7%	2 103	26.8%	4 199	53.4%	2 384	85.1%	(11.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 394	1 432	15.2%	884	9.4%	2 316	24.7%	1 256	37.0%	(29.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	.1%	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 607	344	21.4%	345	21.4%	688	42.8%	96	35.3%	258.4%
Rental of facilities and equipment	173	206	118.6%	73	41.9%	278	160.5%	4	15.0%	1 790.2%
Interest earned - external investments	645	272	42.1%	58	9.0%	330	51.1%	-	-	(100.0%)
Interest earned - outstanding debtors	2 223	813	36.6%	862	38.8%	1 675	75.4%	681	65.4%	26.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 611	(3)	(.2%)	8	.5%	5	.3%	13	2.3%	(38.2%)
Licences and permits	4 006	-	-	862	21.5%	862	21.5%	-	21.8%	(100.0%)
Agency services	3 126	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	87 801	-	-	-	-	-	-	24 332	66.8%	(100.0%)
Other own revenue	841	33 666	4 001.6%	26 246	3 119.6%	59 912	7 121.2%	654	12.1%	3 911.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**106 867**	**20 587**	**19.3%**	**22 736**	**21.3%**	**43 323**	**40.5%**	**19 203**	**39.7%**	**18.4%**
Employee related costs	54 184	10 939	20.2%	10 961	20.2%	21 901	40.4%	10 742	42.1%	2.0%
Remuneration of councillors	7 378	1 689	22.9%	1 759	23.8%	3 447	46.7%	2 440	57.0%	(27.9%)
Debt impairment	2 541	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 600	-	-	-	-	-	-	-	-	-
Finance charges	50	1	2.0%	-	-	1	2.0%	-	-	-
Bulk purchases	7 886	4 032	51.1%	2 018	25.6%	6 050	76.7%	1 363	63.3%	48.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 540	808	22.8%	772	21.8%	1 580	44.6%	718	40.7%	7.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	27 689	3 118	11.3%	7 226	26.1%	10 344	37.4%	3 940	36.0%	83.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 418**	**18 238**		**8 704**		**26 942**		**10 216**		
Transfers recognised - capital	28 301	400	1.4%	-	-	400	1.4%	-	22.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 719**	**18 638**		**8 704**		**27 342**		**10 216**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 719**	**18 638**		**8 704**		**27 342**		**10 216**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 719**	**18 638**		**8 704**		**27 342**		**10 216**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 719**	**18 638**		**8 704**		**27 342**		**10 216**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**40 474**	**8 458**	**20.9%**	**1 234**	**3.0%**	**9 692**	**23.9%**	**11 721**	**30.6%**	**(89.5%)**
National Government	26 986	7 240	26.8%	-	-	7 240	26.8%	6 904	29.1%	(100.0%)
Provincial Government	-	-	-	7	-	7	-	-	-	(100.0%)
District Municipality	-	-	-	376	-	376	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 986**	**7 240**	**26.8%**	**383**	**1.4%**	**7 623**	**28.2%**	**6 904**	**28.6%**	**(94.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 488	1 218	9.0%	850	6.3%	2 068	15.3%	4 818	35.0%	(82.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**40 474**	**8 458**	**20.9%**	**1 234**	**3.0%**	**9 692**	**23.9%**	**11 721**	**30.6%**	**(89.5%)**
Governance and Administration	**4 430**	**368**	**8.3%**	**166**	**3.8%**	**534**	**12.1%**	**805**	**29.7%**	**(79.3%)**
Executive & Council	1 150	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 400	-	-	-	-	-	-	692	-	(100.0%)
Corporate Services	1 880	368	19.6%	166	8.8%	534	28.4%	113	8.2%	47.4%
Community and Public Safety	**4 670**	**523**	**11.2%**	**955**	**20.4%**	**1 478**	**31.6%**	**(325)**	**7.3%**	**(394.1%)**
Community & Social Services	4 670	523	11.2%	955	20.4%	1 478	31.6%	(325)	7.3%	(394.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 724**	**7 409**	**24.9%**	**113**	**.4%**	**7 522**	**25.3%**	**11 122**	**39.9%**	**(99.0%)**
Planning and Development	200	-	-	105	52.7%	105	52.7%	631	69.0%	(83.3%)
Road Transport	29 524	7 409	25.1%	7	-	7 417	25.1%	10 490	39.2%	(99.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 650**	**158**	**9.6%**	**-**	**-**	**158**	**9.6%**	**120**	**1.7%**	**(100.0%)**
Electricity	1 650	158	9.6%	-	-	158	9.6%	120	1.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**139 805**	**51 022**	**36.5%**	**28 247**	**20.2%**	**79 269**	**56.7%**	**38 260**	**51.2%**	**(26.2%)**
Ratepayers and other	**21 389**	**3 196**	**14.9%**	**2 358**	**11.0%**	**5 553**	**26.0%**	**2 163**	**14.5%**	**9.0%**
Government - operating	87 801	35 749	40.7%	25 475	29.0%	61 224	69.7%	24 332	66.8%	4.7%
Government - capital	28 302	11 729	41.4%	300	1.1%	12 029	42.5%	11 716	56.0%	(97.4%)
Interest	2 313	348	15.1%	114	4.9%	462	20.0%	49	7.9%	133.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(99 101)**	**(20 879)**	**21.1%**	**(23 152)**	**23.4%**	**(44 031)**	**44.4%**	**(16 952)**	**36.4%**	**36.6%**
Suppliers and employees	(99 101)	(20 877)	21.1%	(23 150)	23.4%	(44 027)	44.4%	(16 952)	36.4%	36.6%
Finance charges	-	(2)	-	(2)	-	(4)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 704**	**30 142**	**74.1%**	**5 095**	**12.5%**	**35 238**	**86.6%**	**21 307**	**80.3%**	**(76.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(40 474)**	**(844)**	**2.1%**	**(2 922)**	**7.2%**	**(3 765)**	**9.3%**	**(14 230)**	**-**	**(79.5%)**
Capital assets	(40 474)	(844)	2.1%	(2 922)	7.2%	(3 765)	9.3%	(14 230)	-	(79.5%)
Net Cash from/(used) Investing Activities	**(40 474)**	**(844)**	**2.1%**	**(2 922)**	**7.2%**	**(3 765)**	**9.3%**	**(14 230)**	**-**	**(79.5%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**230**	**29 299**	**12 738.5%**	**2 174**	**945.0%**	**31 472**	**13 683.6%**	**7 078**	**44.9%**	**(69.3%)**
Cash/cash equivalents at the year begin:	-	-	-	29 299	-	-	-	16 710	-	75.3%
Cash/cash equivalents at the year end:	**230**	**29 299**	**12 738.5%**	**31 472**	**13 683.6%**	**31 472**	**13 683.6%**	**23 788**	**44.9%**	**32.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	76	1.7%	74	1.6%	75	1.6%	4 401	95.1%	4 626	7.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	142	2.8%	122	2.4%	107	2.1%	4 772	92.8%	5 143	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	687	15.2%	666	14.7%	654	14.4%	2 522	55.7%	4 529	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	8	1.9%	9	2.1%	11	2.6%	398	93.4%	426	.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	113	2.5%	109	2.4%	107	2.4%	4 144	92.6%	4 473	7.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	387	1.0%	347	.9%	334	.8%	38 843	97.3%	39 911	67.5%	-	-	-	-
Total By Income Source	**1 414**	**2.4%**	**1 327**	**2.2%**	**1 287**	**2.2%**	**55 080**	**93.2%**	**59 109**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9	.1%	8	.1%	8	.1%	10 256	99.8%	10 281	17.4%	-	-	-	-
Commercial	34	2.4%	31	2.2%	27	1.9%	1 313	93.4%	1 405	2.4%	-	-	-	-
Households	726	2.1%	692	2.0%	670	2.0%	31 986	93.9%	34 074	57.6%	-	-	-	-
Other	645	4.8%	597	4.5%	581	4.4%	11 525	86.3%	13 348	22.6%	-	-	-	-
Total By Customer Group	**1 414**	**2.4%**	**1 327**	**2.2%**	**1 287**	**2.2%**	**55 080**	**93.2%**	**59 109**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	659	100.0%	-	-	-	-	-	-	659	64.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	359	100.0%	-	-	-	-	-	-	359	35.3%
Total	**1 018**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 018**	**100.0%**

Contact Details

Municipal Manager	T D Nkoana	015 501 0243
Financial Manager	Nkgomeleng Laura Ramaboea (Acting)	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 969 533**	**520 791**	**26.4%**	**468 689**	**23.8%**	**989 480**	**50.2%**	**409 398**	**49.1%**	**14.5%**
Property rates	279 863	68 309	24.4%	68 404	24.4%	136 713	48.8%	63 813	51.1%	7.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	699 341	162 079	23.2%	148 425	21.2%	310 503	44.4%	120 116	41.4%	23.6%
Service charges - water revenue	268 788	65 226	24.3%	51 266	19.1%	116 492	43.3%	53 702	49.9%	(4.5%)
Service charges - sanitation revenue	67 116	12 835	19.1%	7 834	11.7%	20 670	30.8%	11 060	38.5%	(29.2%)
Service charges - refuse revenue	56 456	17 445	30.9%	8 212	14.5%	25 657	45.4%	12 903	57.4%	(36.4%)
Service charges - other	-	4	-	(4)	-	-	-	-	-	(100.0%)
Rental of facilities and equipment	17 566	3 307	18.8%	6 365	36.2%	9 672	55.1%	2 403	29.5%	164.9%
Interest earned - external investments	12 500	(883)	(7.1%)	8 203	65.6%	7 321	58.6%	2 664	49.5%	208.0%
Interest earned - outstanding debtors	18 000	11 949	66.4%	12 645	70.2%	24 593	136.6%	1 414	4.7%	794.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 087	639	10.5%	953	15.7%	1 592	26.2%	616	18.5%	54.8%
Licences and permits	8 516	2 055	24.1%	2 170	25.5%	4 226	49.6%	2 416	50.5%	(10.1%)
Agency services	14 770	444	3.0%	526	3.6%	970	6.6%	648	7.7%	(18.7%)
Transfers recognised - operational	486 936	173 308	35.6%	140 047	28.8%	313 355	64.4%	130 502	73.8%	7.3%
Other own revenue	33 393	4 079	12.2%	13 637	40.8%	17 715	53.1%	7 141	15.4%	91.0%
Gains on disposal of PPE	200	(4)	(2.0%)	4	2.0%	-	-	-	-	(100.0%)
Operating Expenditure	**1 944 707**	**425 650**	**21.9%**	**481 416**	**24.8%**	**907 066**	**46.6%**	**331 850**	**41.6%**	**45.1%**
Employee related costs	448 000	106 880	23.9%	107 142	23.9%	214 022	47.8%	97 468	44.7%	9.9%
Remuneration of councillors	23 684	5 045	21.3%	6 529	27.6%	11 574	48.9%	4 480	41.8%	45.7%
Debt impairment	40 000	38 783	97.0%	(18 783)	(47.0%)	20 000	50.0%	-	-	(100.0%)
Depreciation and asset impairment	232 700	-	-	116 350	50.0%	116 350	50.0%	-	-	(100.0%)
Finance charges	27 155	-	-	13 557	49.9%	13 557	49.9%	15 504	49.2%	(12.6%)
Bulk purchases	658 000	191 025	29.0%	139 169	21.2%	330 194	50.2%	130 385	54.2%	6.7%
Other Materials	124 975	24 285	19.4%	33 348	26.7%	57 633	46.1%	22 376	46.6%	49.0%
Contracted services	73 542	10 649	14.5%	15 212	20.7%	25 861	35.2%	21 831	48.9%	(30.3%)
Transfers and grants	5 140	2 060	40.1%	2 900	56.4%	4 960	96.5%	1 520	94.4%	90.8%
Other expenditure	311 511	46 923	15.1%	65 993	21.2%	112 915	36.2%	38 287	38.7%	72.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**24 826**	**95 141**		**(12 727)**		**82 414**		**77 548**		
Transfers recognised - capital	479 207	149 354	31.2%	166 183	34.7%	315 537	65.8%	115 593	59.3%	43.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**504 033**	**244 495**		**153 456**		**397 951**		**193 141**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**504 033**	**244 495**		**153 456**		**397 951**		**193 141**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**504 033**	**244 495**		**153 456**		**397 951**		**193 141**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**504 033**	**244 495**		**153 456**		**397 951**		**193 141**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**504 007**	**44 840**	**8.9%**	**118 012**	**23.4%**	**162 852**	**32.3%**	**93 008**	**36.7%**	**26.9%**
National Government	479 207	37 357	7.8%	107 994	22.5%	145 351	30.3%	55 036	25.8%	96.2%
Provincial Government	-	1 267	-	-	-	1 267	-	39	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**479 207**	**38 624**	**8.1%**	**107 994**	**22.5%**	**146 618**	**30.6%**	**55 075**	**26.0%**	**96.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 800	6 216	25.1%	10 019	40.4%	16 235	65.5%	37 934	79.6%	(73.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**504 007**	**44 840**	**8.9%**	**118 012**	**23.4%**	**162 852**	**32.3%**	**93 008**	**36.7%**	**26.9%**
Governance and Administration	**11 050**	**362**	**3.3%**	**261**	**2.4%**	**622**	**5.6%**	**780**	**39.4%**	**(66.6%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	11 050	362	3.3%	261	2.4%	622	5.6%	780	44.5%	(66.6%)
Community and Public Safety	**18 800**	**-**	**-**	**353**	**1.9%**	**353**	**1.9%**	**-**	**13.8%**	**(100.0%)**
Community & Social Services	1 300	-	-	108	8.3%	108	8.3%	-	-	(100.0%)
Sport And Recreation	17 500	-	-	245	1.4%	245	1.4%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**250 207**	**16 806**	**6.7%**	**72 880**	**29.1%**	**89 686**	**35.8%**	**40 934**	**32.1%**	**78.0%**
Planning and Development	-	-	-	254	-	254	-	8 332	12.0%	(97.0%)
Road Transport	241 207	16 806	7.0%	72 626	30.1%	89 432	37.1%	32 603	47.6%	122.8%
Environmental Protection	9 000	-	-	-	-	-	-	-	-	-
Trading Services	**223 950**	**27 673**	**12.4%**	**44 519**	**19.9%**	**72 191**	**32.2%**	**51 294**	**41.7%**	**(13.2%)**
Electricity	51 500	3 712	7.2%	13 336	25.9%	17 048	33.1%	11 886	58.6%	12.2%
Water	122 000	21 132	17.3%	28 851	23.6%	49 983	41.0%	28 209	32.8%	2.3%
Waste Water Management	41 500	2 787	6.7%	2 373	5.7%	5 160	12.4%	11 199	64.6%	(78.8%)
Waste Management	8 950	42	.5%	(42)	(.5%)	-	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**2 448 740**	**853 397**	**34.9%**	**1 136 675**	**46.4%**	**1 990 072**	**81.3%**	**782 373**	**73.4%**	**45.3%**
Ratepayers and other	**1 452 097**	**526 837**	**36.3%**	**831 041**	**57.2%**	**1 357 878**	**93.5%**	**532 343**	**80.6%**	**56.1%**
Government - operating	486 936	171 308	35.2%	138 663	28.5%	309 971	63.7%	130 502	68.5%	6.3%
Government - capital	479 207	151 776	31.7%	159 761	33.3%	311 537	65.0%	115 593	59.3%	38.2%
Interest	30 500	3 476	11.4%	7 210	23.6%	10 686	35.0%	3 935	18.6%	83.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 672 007)**	**(682 943)**	**40.8%**	**(685 839)**	**41.0%**	**(1 368 782)**	**81.9%**	**(614 410)**	**83.4%**	**11.6%**
Suppliers and employees	(1 644 852)	(682 943)	41.5%	(672 282)	40.9%	(1 355 226)	82.4%	(597 387)	84.3%	12.5%
Finance charges	(27 155)	-	-	(13 557)	49.9%	(13 557)	49.9%	(15 504)	49.2%	(12.6%)
Transfers and grants	-	-	-	-	-	-	-	(1 520)	48.1%	(100.0%)
Net Cash from/(used) Operating Activities	**776 733**	**170 454**	**21.9%**	**450 836**	**58.0%**	**621 290**	**80.0%**	**167 963**	**51.9%**	**168.4%**
Cash Flow from Investing Activities										
Receipts	**14 000**	**30**	**.2%**	**34**	**.2%**	**64**	**.5%**	**23**	**2.4%**	**47.2%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	14 000	30	.2%	34	.2%	64	.5%	23	2.4%	47.2%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(504 007)**	**(37 317)**	**7.4%**	**(77 359)**	**15.3%**	**(114 676)**	**22.8%**	**(92 095)**	**37.9%**	**(16.0%)**
Capital assets	(504 007)	(37 317)	7.4%	(77 359)	15.3%	(114 676)	22.8%	(92 095)	37.9%	(16.0%)
Net Cash from/(used) Investing Activities	**(490 007)**	**(37 287)**	**7.6%**	**(77 325)**	**15.8%**	**(114 612)**	**23.4%**	**(92 072)**	**38.1%**	**(16.0%)**
Cash Flow from Financing Activities										
Receipts	**5 000**	**875**	**17.5%**	**1 150**	**23.0%**	**2 026**	**40.5%**	**869**	**62.6%**	**32.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	875	17.5%	1 150	23.0%	2 026	40.5%	869	62.6%	32.4%
Payments	**(36 363)**	**-**	**-**	**(18 042)**	**49.6%**	**(18 042)**	**49.6%**	**(17 833)**	**67.3%**	**1.2%**
Repayment of borrowing	(36 363)	-	-	(18 042)	49.6%	(18 042)	49.6%	(17 833)	67.3%	1.2%
Net Cash from/(used) Financing Activities	**(31 363)**	**875**	**(2.8%)**	**(16 892)**	**53.9%**	**(16 017)**	**51.1%**	**(16 964)**	**67.9%**	**(.4%)**
Net Increase/(Decrease) in cash held	**255 363**	**134 043**	**52.5%**	**356 618**	**139.7%**	**490 661**	**192.1%**	**58 927**	**89.8%**	**505.2%**
Cash/cash equivalents at the year begin:	18 000	52 061	289.2%	186 104	1 033.9%	52 061	289.2%	101 348	112.7%	83.6%
Cash/cash equivalents at the year end:	**273 363**	**186 104**	**68.1%**	**542 723**	**198.5%**	**542 723**	**198.5%**	**160 275**	**91.1%**	**238.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 157	25.2%	13 394	9.1%	10 054	6.8%	86 973	58.9%	147 578	26.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	37 196	38.1%	12 189	12.5%	6 577	6.7%	41 723	42.7%	97 685	17.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 442	13.0%	7 853	8.9%	6 705	7.6%	62 058	70.5%	88 057	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 627	15.3%	1 051	9.9%	837	7.9%	7 140	67.0%	10 656	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 209	14.3%	1 468	9.5%	1 195	7.7%	10 566	68.4%	15 437	2.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	9.0%	1	8.6%	1	7.3%	6	75.1%	8	-	-	-	-	-
Interest on Arrear Debtor Accounts	4	-	319	1.1%	411	1.5%	27 441	97.4%	28 174	5.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(39 801)	(22.5%)	705	.4%	410	.2%	215 605	121.9%	176 919	31.3%	-	-	-	-
Total By Income Source	**49 835**	**8.8%**	**36 979**	**6.6%**	**26 188**	**4.6%**	**451 512**	**80.0%**	**564 514**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	212	4.7%	189	4.2%	191	4.2%	3 910	86.9%	4 502	.8%	-	-	-	-
Commercial	30 299	19.2%	15 218	9.6%	7 943	5.0%	104 469	66.1%	157 929	28.0%	-	-	-	-
Households	15 378	4.8%	18 997	6.0%	15 703	4.9%	269 096	84.3%	319 175	56.5%	-	-	-	-
Other	3 946	4.8%	2 575	3.1%	2 351	2.8%	74 037	89.3%	82 909	14.7%	-	-	-	-
Total By Customer Group	**49 835**	**8.8%**	**36 979**	**6.6%**	**26 188**	**4.6%**	**451 512**	**80.0%**	**564 514**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	38 353	100.0%	-	-	-	-	-	-	38 353	59.5%
Bulk Water	16 974	100.0%	-	-	-	-	-	-	16 974	26.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 209	13.2%	-	-	-	-	7 975	86.8%	9 185	14.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**56 537**	**87.6%**	**-**	**-**	**-**	**-**	**7 975**	**12.4%**	**64 512**	**100.0%**

Contact Details

Municipal Manager	Ms TC Mametja	015 290 2102
Financial Manager	Ms Fikile Mudau	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**238 568**	**78 003**	**32.7%**	**66 617**	**27.9%**	**144 620**	**60.6%**	**736**	**35.7%**	**8 946.8%**
Property rates	20 406	4 708	23.1%	4 868	23.9%	9 576	46.9%	-	55.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6 564	7 138	108.8%	7 075	107.8%	14 213	216.5%	-	-	(100.0%)
Service charges - sanitation revenue	835	929	111.3%	942	112.8%	1 871	224.1%	-	-	(100.0%)
Service charges - refuse revenue	5 541	1 309	23.6%	1 309	23.6%	2 618	47.2%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	11	54.6%	(100.0%)
Rental of facilities and equipment	288	84	29.1%	31	10.7%	115	39.8%	2	-	1 552.1%
Interest earned - external investments	4 752	826	17.4%	790	16.6%	1 617	34.0%	365	24.7%	116.5%
Interest earned - outstanding debtors	7 392	2 822	38.2%	2 523	34.1%	5 345	72.3%	-	230.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	620	220	35.4%	240	38.7%	459	74.1%	51	18.6%	367.6%
Licences and permits	33	5	16.4%	4	13.6%	10	29.9%	62	59.3%	(92.8%)
Agency services	6 000	1 887	31.4%	1 940	32.3%	3 827	63.8%	250	59.3%	676.7%
Transfers recognised - operational	144 835	57 180	39.5%	46 664	32.2%	103 844	71.7%	(340)	40.3%	(13 829.9%)
Other own revenue	41 302	893	2.2%	232	.6%	1 125	2.7%	335	3.8%	(30.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**182 843**	**26 599**	**14.5%**	**30 419**	**16.6%**	**57 018**	**31.2%**	**10 438**	**16.0%**	**191.4%**
Employee related costs	63 428	14 244	22.5%	14 247	22.5%	28 491	44.9%	4 766	27.2%	198.9%
Remuneration of councillors	15 340	3 454	22.5%	3 480	22.7%	6 934	45.2%	1 241	32.8%	180.4%
Debt impairment	15 844	-	-	-	-	-	-	73	-	(100.0%)
Depreciation and asset impairment	20 179	-	-	-	-	-	-	-	-	-
Finance charges	238	54	22.9%	47	19.7%	101	42.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	13 538	166	1.2%	261	1.9%	426	3.1%	-	-	(100.0%)
Contracted services	4 188	527	12.6%	1 207	28.8%	1 734	41.4%	326	-	270.9%
Transfers and grants	4 800	-	-	-	-	-	-	-	-	-
Other expenditure	45 288	8 154	18.0%	11 177	24.7%	19 331	42.7%	4 032	15.5%	177.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**55 725**	**51 404**		**36 198**		**87 602**		**(9 702)**		
Transfers recognised - capital	52 303	116	.2%	1 266	2.4%	1 382	2.6%	8 902	33.9%	(85.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**108 028**	**51 520**		**37 464**		**88 984**		**(800)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**108 028**	**51 520**		**37 464**		**88 984**		**(800)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**108 028**	**51 520**		**37 464**		**88 984**		**(800)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**108 028**	**51 520**		**37 464**		**88 984**		**(800)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**108 028**	**1 392**	**1.3%**	**2 569**	**2.4%**	**3 961**	**3.7%**	**9 049**	**23.4%**	**(71.6%)**
National Government	46 758	-	-	914	2.0%	914	2.0%	8 902	50.8%	(89.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	21	-	79	-	99	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 758**	**21**	**-**	**993**	**2.1%**	**1 014**	**2.2%**	**8 902**	**50.8%**	**(88.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	61 270	1 371	2.2%	1 576	2.6%	2 947	4.8%	148	11.1%	967.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**108 028**	**1 392**	**1.3%**	**2 569**	**2.4%**	**3 961**	**3.7%**	**9 049**	**23.4%**	**(71.6%)**
Governance and Administration	**29 477**	**44**	**.2%**	**111**	**.4%**	**155**	**.5%**	**23**	**4.0%**	**385.8%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	18	-	-	-	18	-	-	-	-
Corporate Services	29 477	27	.1%	111	.4%	138	.5%	23	4.0%	385.8%
Community and Public Safety	**22 489**	**789**	**3.5%**	**1 445**	**6.4%**	**2 234**	**9.9%**	**2 525**	**16.9%**	**(42.8%)**
Community & Social Services	13 330	751	5.6%	1 367	10.3%	2 118	15.9%	2 525	16.9%	(45.9%)
Sport And Recreation	6 414	38	.6%	79	1.2%	116	1.8%	-	-	(100.0%)
Public Safety	2 745	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 499**	**-**	**-**	**924**	**2.7%**	**924**	**2.7%**	**6 501**	**33.2%**	**(85.8%)**
Planning and Development	700	-	-	-	-	-	-	-	-	-
Road Transport	33 799	-	-	924	2.7%	924	2.7%	6 501	34.8%	(85.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 563**	**558**	**2.6%**	**88**	**.4%**	**647**	**3.0%**	**-**	**-**	**(100.0%)**
Electricity	17 563	372	2.1%	88	.5%	459	2.6%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	4 000	187	4.7%	1	-	187	4.7%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**290 871**	**72 823**	**25.0%**	**51 658**	**17.8%**	**124 480**	**42.8%**	**71 920**	**60.7%**	**(28.2%)**
Ratepayers and other	**88 981**	**3 526**	**4.0%**	**3 036**	**3.4%**	**6 561**	**7.4%**	**14 311**	**44.9%**	**(78.8%)**
Government - operating	144 835	58 957	40.7%	42 809	29.6%	101 766	70.3%	34 562	66.0%	23.9%
Government - capital	52 303	9 505	18.2%	2 500	4.8%	12 005	23.0%	19 695	64.6%	(87.3%)
Interest	4 752	835	17.6%	3 313	69.7%	4 148	87.3%	3 351	91.0%	(1.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(182 843)**	**(23 861)**	**13.0%**	**(30 419)**	**16.6%**	**(54 280)**	**29.7%**	**(29 396)**	**24.9%**	**3.5%**
Suppliers and employees	(182 605)	(22 748)	12.5%	(30 372)	16.6%	(53 120)	29.1%	(29 349)	24.9%	3.5%
Finance charges	(238)	(45)	18.9%	(47)	19.7%	(92)	38.6%	(47)	67.9%	(.4%)
Transfers and grants	-	(1 068)	-	-	-	(1 068)	-	-	-	-
Net Cash from/(used) Operating Activities	**108 028**	**48 962**	**45.3%**	**21 239**	**19.7%**	**70 201**	**65.0%**	**42 524**	**291.0%**	**(50.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(108 028)**	**(1 392)**	**1.3%**	**(4 522)**	**4.2%**	**(5 914)**	**5.5%**	**(39 873)**	**-**	**(88.7%)**
Capital assets	(108 028)	(1 392)	1.3%	(4 522)	4.2%	(5 914)	5.5%	(39 873)	-	(88.7%)
Net Cash from/(used) Investing Activities	**(108 028)**	**(1 392)**	**1.3%**	**(4 522)**	**4.2%**	**(5 914)**	**5.5%**	**(39 873)**	**-**	**(88.7%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**0**	**47 570**	**############**	**16 717**	**############**	**64 287**	**############**	**2 651**	**112.6%**	**530.6%**
Cash/cash equivalents at the year begin:	72 000	123 493	171.5%	171 063	237.6%	123 493	171.5%	203 123	-	(15.8%)
Cash/cash equivalents at the year end:	**72 000**	**171 063**	**237.6%**	**187 780**	**260.8%**	**187 780**	**260.8%**	**205 774**	**623.3%**	**(8.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 533	2.2%	1 478	2.1%	1 554	2.2%	66 368	93.6%	70 934	62.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	482	2.8%	452	2.6%	432	2.5%	16 079	92.2%	17 445	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	851	3.5%	840	3.4%	805	3.3%	22 013	89.8%	24 509	21.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	9.4%	0	-	1	.1%	447	90.4%	494	.4%	-	-	-	-
Total By Income Source	**2 912**	**2.6%**	**2 771**	**2.4%**	**2 791**	**2.5%**	**104 907**	**92.5%**	**113 382**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	789	2.3%	793	2.4%	814	2.4%	31 326	92.9%	33 723	29.7%	-	-	-	-
Commercial	456	2.6%	404	2.3%	406	2.3%	16 211	92.8%	17 476	15.4%	-	-	-	-
Households	1 667	2.7%	1 574	2.5%	1 571	2.5%	57 370	92.3%	62 182	54.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 913**	**2.6%**	**2 771**	**2.4%**	**2 791**	**2.5%**	**104 907**	**92.5%**	**113 382**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Maketu Freddy Ramaphakela (Acting)	015 633 4500
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**535 201**	**168 437**	**31.5%**	**100 645**	**18.8%**	**269 082**	**50.3%**	**121 221**	**58.9%**	**(17.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	46 141	4 519	9.8%	9 378	20.3%	13 897	30.1%	-	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	7 071	17.9%	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	18 376	4 268	23.2%	4 820	26.2%	9 088	49.5%	4 227	181.1%	14.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	428 341	159 381	37.2%	86 334	20.2%	245 715	57.4%	100 814	62.3%	(14.4%)
Other own revenue	42 344	269	.6%	113	.3%	381	.9%	9 109	44.5%	(98.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**635 620**	**111 814**	**17.6%**	**141 689**	**22.3%**	**253 503**	**39.9%**	**118 245**	**39.6%**	**19.8%**
Employee related costs	216 688	45 746	21.1%	46 354	21.4%	92 100	42.5%	44 230	44.5%	4.8%
Remuneration of councillors	7 896	2 247	28.5%	2 417	30.6%	4 664	59.1%	2 397	45.0%	.8%
Debt impairment	31 508	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	100 300	22 700	22.6%	22 429	22.4%	45 129	45.0%	22 521	47.6%	(.4%)
Finance charges	455	-	-	-	-	-	-	-	-	-
Bulk purchases	55 000	7 381	13.4%	11 812	21.5%	19 193	34.9%	10 192	29.0%	15.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	23 021	3 160	13.7%	4 734	20.6%	7 894	34.3%	1 146	-	313.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	200 754	30 580	15.2%	53 944	26.9%	84 524	42.1%	37 760	46.2%	42.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(100 419)**	**56 623**		**(41 044)**		**15 579**		**2 976**		
Transfers recognised - capital	-	22 024	-	89 732	-	111 756	-	55 377	33.6%	62.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(100 419)**	**78 647**		**48 688**		**127 334**		**58 352**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(100 419)**	**78 647**		**48 688**		**127 334**		**58 352**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(100 419)**	**78 647**		**48 688**		**127 334**		**58 352**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(100 419)**	**78 647**		**48 688**		**127 334**		**58 352**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**272 653**	**6 471**	**2.4%**	**32 732**	**12.0%**	**39 203**	**14.4%**	**70 303**	**33.6%**	**(53.4%)**
National Government	272 653	6 471	2.4%	32 732	12.0%	39 203	14.4%	70 303	33.6%	(53.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**272 653**	**6 471**	**2.4%**	**32 732**	**12.0%**	**39 203**	**14.4%**	**70 303**	**33.6%**	**(53.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**272 653**	**6 471**	**2.4%**	**32 732**	**12.0%**	**39 203**	**14.4%**	**70 303**	**33.6%**	**(53.4%)**
Governance and Administration	**18 680**	**-**	**-**	**1 024**	**5.5%**	**1 024**	**5.5%**	**3 750**	**28.9%**	**(72.7%)**
Executive & Council	150	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	18 530	-	-	1 024	5.5%	1 024	5.5%	3 750	28.9%	(72.7%)
Community and Public Safety	**1 500**	**-**	**-**	**55**	**3.6%**	**55**	**3.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 500	-	-	55	3.6%	55	3.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 835**	**-**	**-**	**1 120**	**8.7%**	**1 120**	**8.7%**	**3 545**	**15.7%**	**(68.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	1 120	-	1 120	-	431	13.4%	159.9%
Environmental Protection	12 835	-	-	-	-	-	-	3 114	17.6%	(100.0%)
Trading Services	**239 638**	**6 471**	**2.7%**	**30 533**	**12.7%**	**37 004**	**15.4%**	**63 008**	**36.4%**	**(51.5%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	239 638	6 471	2.7%	30 533	12.7%	37 004	15.4%	61 585	37.6%	(50.4%)
Waste Water Management	-	-	-	-	-	-	-	1 423	12.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**761 863**	**236 645**	**31.1%**	**239 636**	**31.5%**	**476 281**	**62.5%**	**225 991**	**75.4%**	**6.0%**
Ratepayers and other	**42 344**	**269**	**.6%**	**113**	**.3%**	**381**	**.9%**	**8 937**	**70.9%**	**(98.7%)**
Government - operating	428 341	163 855	38.3%	84 223	19.7%	248 079	57.9%	129 666	78.8%	(35.0%)
Government - capital	272 803	68 253	25.0%	150 477	55.2%	218 730	80.2%	83 142	69.0%	81.0%
Interest	18 376	4 268	23.2%	4 823	26.2%	9 091	49.5%	4 247	181.1%	13.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(535 321)**	**(109 150)**	**20.4%**	**(94 435)**	**17.6%**	**(203 585)**	**38.0%**	**(191 704)**	**65.6%**	**(50.7%)**
Suppliers and employees	(534 866)	(109 150)	20.4%	(94 435)	17.7%	(203 585)	38.1%	(191 704)	65.9%	(50.7%)
Finance charges	(455)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**226 543**	**127 495**	**56.3%**	**145 201**	**64.1%**	**272 696**	**120.4%**	**34 287**	**91.4%**	**323.5%**
Cash Flow from Investing Activities										
Receipts	**20 293**	**-**	**-**	**23 496**	**115.8%**	**23 496**	**115.8%**	**29 640**	**-**	**(20.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	20 293	-	-	23 496	115.8%	23 496	115.8%	29 640	-	(20.7%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(272 803)**	**(46 683)**	**17.1%**	**(72 093)**	**26.4%**	**(118 776)**	**43.5%**	**(45 406)**	**33.6%**	**58.8%**
Capital assets	(272 803)	(46 683)	17.1%	(72 093)	26.4%	(118 776)	43.5%	(45 406)	33.6%	58.8%
Net Cash from/(used) Investing Activities	**(252 511)**	**(46 683)**	**18.5%**	**(48 597)**	**19.2%**	**(95 280)**	**37.7%**	**(15 766)**	**27.8%**	**208.2%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(25 968)**	**80 812**	**(311.2%)**	**96 604**	**(372.0%)**	**177 416**	**(683.2%)**	**18 522**	**(1 050.0%)**	**421.6%**
Cash/cash equivalents at the year begin:	177 659	248 250	139.7%	329 062	185.2%	248 250	139.7%	404 612	583.7%	(18.7%)
Cash/cash equivalents at the year end:	**151 692**	**329 062**	**216.9%**	**425 666**	**280.6%**	**425 666**	**280.6%**	**423 133**	**1 441.7%**	**.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	103	.5%	5 559	25.7%	8 163	37.7%	7 822	36.1%	21 647	45.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 225	20.4%	3 381	13.2%	-	-	16 944	66.3%	25 549	54.1%	-	-	-	-
Total By Income Source	**5 328**	**11.3%**	**8 939**	**18.9%**	**8 163**	**17.3%**	**24 766**	**52.5%**	**47 196**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 328	11.3%	8 939	18.9%	8 163	17.3%	24 766	52.5%	47 196	100.0%	-	-	-	-
Total By Customer Group	**5 328**	**11.3%**	**8 939**	**18.9%**	**8 163**	**17.3%**	**24 766**	**52.5%**	**47 196**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(769)	(56.7%)	-	-	311	22.9%	1 814	133.8%	1 356	.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 023	5.4%	1 303	.4%	133 652	45.3%	143 814	48.8%	294 792	99.5%
Total	**15 254**	**5.2%**	**1 303**	**.4%**	**133 963**	**45.2%**	**145 628**	**49.2%**	**296 148**	**100.0%**

Contact Details

Municipal Manager	Mr Ngoako Molokomme	015 294 1076
Financial Manager	Nazeem Essa	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**237 436**	**53 123**	**22.4%**	**68 656**	**28.9%**	**121 779**	**51.3%**	**-**	**7.8%**	**(100.0%)**
Property rates	23 650	4 130	17.5%	4 390	18.6%	8 521	36.0%	-	3.1%	(100.0%)
Property rates - penalties and collection charges	8	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 898	13 752	25.5%	17 577	32.6%	31 329	58.1%	-	(7.4%)	(100.0%)
Service charges - water revenue	57 184	11 498	20.1%	14 856	26.0%	26 354	46.1%	-	(16.5%)	(100.0%)
Service charges - sanitation revenue	13 127	3 143	23.9%	6 269	47.8%	9 412	71.7%	-	9.7%	(100.0%)
Service charges - refuse revenue	9 666	2 211	22.9%	2 187	22.6%	4 398	45.5%	-	5.3%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	36	94	261.7%	70	194.7%	165	456.4%	-	2.5%	(100.0%)
Interest earned - external investments	33	4	12.4%	3	10.3%	8	22.7%	-	4.5%	(100.0%)
Interest earned - outstanding debtors	4 555	2 665	58.5%	2 537	55.7%	5 202	114.2%	-	30.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	627	49	7.8%	34	5.4%	83	13.2%	-	21.4%	(100.0%)
Licences and permits	3 434	374	10.9%	302	8.8%	677	19.7%	-	.3%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	68 192	15 027	22.0%	20 125	29.5%	35 152	51.5%	-	40.2%	(100.0%)
Other own revenue	2 816	176	6.3%	304	10.8%	480	17.1%	-	1.8%	(100.0%)
Gains on disposal of PPE	211	-	-	-	-	-	-	-	2.7%	-
Operating Expenditure	**234 988**	**68 046**	**29.0%**	**59 528**	**25.3%**	**127 574**	**54.3%**	**-**	**4.2%**	**(100.0%)**
Employee related costs	86 593	21 116	24.4%	23 083	26.7%	44 199	51.0%	-	7.4%	(100.0%)
Remuneration of councillors	5 620	1 548	27.5%	1 063	18.9%	2 611	46.5%	-	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 123	13 547	84.0%	-	-	13 547	84.0%	-	-	-
Finance charges	939	-	-	256	27.3%	256	27.3%	-	-	(100.0%)
Bulk purchases	58 804	20 492	34.8%	13 503	23.0%	33 995	57.8%	-	.1%	(100.0%)
Other Materials	176	22	12.4%	596	338.9%	618	351.3%	-	-	(100.0%)
Contracted services	21 935	1 519	6.9%	5 434	24.8%	6 954	31.7%	-	1.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	44 798	9 802	21.9%	15 591	34.8%	25 394	56.7%	-	3.9%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 448**	**(14 923)**		**9 128**		**(5 795)**		**-**		
Transfers recognised - capital	40 019	13 176	32.9%	14 485	36.2%	27 661	69.1%	-	34.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 467**	**(1 747)**		**23 613**		**21 866**		**-**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42 467**	**(1 747)**		**23 613**		**21 866**		**-**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 467**	**(1 747)**		**23 613**		**21 866**		**-**		
Share of surplus/ (deficit) of associate	17 937	(806)	(4.5%)	(806)	(4.5%)	(1 612)	(9.0%)	-	-	(100.0%)
Surplus/(Deficit) for the year	**60 404**	**(2 553)**		**22 807**		**20 254**		**-**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**114 058**	**3 386**	**3.0%**	**14 374**	**12.6%**	**17 760**	**15.6%**	**-**	**-**	**(100.0%)**
National Government	41 838	3 083	7.4%	12 278	29.3%	15 361	36.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 838**	**3 083**	**7.4%**	**12 278**	**29.3%**	**15 361**	**36.7%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	72 220	303	.4%	2 096	2.9%	2 399	3.3%	-	.3%	(100.0%)
Capital Expenditure Standard Classification	**114 058**	**3 386**	**3.0%**	**14 374**	**12.6%**	**17 760**	**15.6%**	**-**	**-**	**(100.0%)**
Governance and Administration	**18 500**	**303**	**1.6%**	**1 971**	**10.7%**	**2 274**	**12.3%**	**-**	**.2%**	**(100.0%)**
Executive & Council	7 100	-	-	1 651	23.2%	1 651	23.2%	-	-	(100.0%)
Budget & Treasury Office	2 500	30	1.2%	-	-	30	1.2%	-	-	-
Corporate Services	8 900	273	3.1%	321	3.6%	594	6.7%	-	-	(100.0%)
Community and Public Safety	**10 220**	**-**	**-**	**1 059**	**10.4%**	**1 059**	**10.4%**	**-**	**.2%**	**(100.0%)**
Community & Social Services	2 100	-	-	125	6.0%	125	6.0%	-	-	(100.0%)
Sport And Recreation	8 000	-	-	934	11.7%	934	11.7%	-	-	(100.0%)
Public Safety	120	-	-	-	-	-	-	-	45.9%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 638**	**-**	**-**	**1 582**	**43.5%**	**1 582**	**43.5%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 638	-	-	1 582	43.5%	1 582	43.5%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**81 700**	**3 083**	**3.8%**	**9 762**	**11.9%**	**12 845**	**15.7%**	**-**	**-**	**(100.0%)**
Electricity	6 500	-	-	-	-	-	-	-	-	-
Water	3 000	-	-	-	-	-	-	-	-	-
Waste Water Management	69 000	3 083	4.5%	9 762	14.1%	12 845	18.6%	-	-	(100.0%)
Waste Management	3 200	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**254 414**	**54 127**	**21.3%**	**59 642**	**23.4%**	**113 769**	**44.7%**	**53 475**	**44.7%**	**11.5%**
Ratepayers and other	**150 826**	**25 837**	**17.1%**	**24 853**	**16.5%**	**50 689**	**33.6%**	**19 609**	**26.3%**	**26.7%**
Government - operating	63 569	15 000	23.6%	20 125	31.7%	35 124	55.3%	18 084	67.9%	11.3%
Government - capital	40 019	13 176	32.9%	14 485	36.2%	27 661	69.1%	15 713	72.6%	(7.8%)
Interest	-	114	-	180	-	295	-	69	393.6%	162.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(204 377)**	**(54 213)**	**26.5%**	**(64 847)**	**31.7%**	**(119 060)**	**58.3%**	**(41 386)**	**45.3%**	**56.7%**
Suppliers and employees	(203 375)	(54 183)	26.6%	(64 498)	31.7%	(118 681)	58.4%	(41 157)	45.3%	56.7%
Finance charges	(1 002)	(30)	3.0%	(349)	34.8%	(379)	37.8%	(229)	50.7%	52.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 037**	**(86)**	**(.2%)**	**(5 205)**	**(10.4%)**	**(5 291)**	**(10.6%)**	**12 088**	**43.4%**	**(143.1%)**
Cash Flow from Investing Activities										
Receipts	**6 428**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2.7%**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	2.7%	-
Decrease in non-current debtors	6 428	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(57 029)**	**(9 214)**	**16.2%**	**(6 574)**	**11.5%**	**(15 788)**	**27.7%**	**(12 642)**	**36.8%**	**(48.0%)**
Capital assets	(57 029)	(9 214)	16.2%	(6 574)	11.5%	(15 788)	27.7%	(12 642)	36.8%	(48.0%)
Net Cash from/(used) Investing Activities	**(50 601)**	**(9 214)**	**18.2%**	**(6 574)**	**13.0%**	**(15 788)**	**31.2%**	**(12 642)**	**36.9%**	**(48.0%)**
Cash Flow from Financing Activities										
Receipts	**15 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(5 002)**	**(561)**	**11.2%**	**(1 634)**	**32.7%**	**(2 196)**	**43.9%**	**-**	**62.4%**	**(100.0%)**
Repayment of borrowing	(5 002)	(561)	11.2%	(1 634)	32.7%	(2 196)	43.9%	-	62.4%	(100.0%)
Net Cash from/(used) Financing Activities	**9 998**	**(561)**	**(5.6%)**	**(1 634)**	**(16.3%)**	**(2 196)**	**(22.0%)**	**-**	**58.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**9 434**	**(9 861)**	**(104.5%)**	**(13 414)**	**(142.2%)**	**(23 275)**	**(246.7%)**	**(553)**	**557.9%**	**2 324.5%**
Cash/cash equivalents at the year begin:	4 993	1 944	38.9%	(7 917)	(158.6%)	1 944	38.9%	9 097	76.9%	(187.0%)
Cash/cash equivalents at the year end:	**14 427**	**(7 917)**	**(54.9%)**	**(21 331)**	**(147.9%)**	**(21 331)**	**(147.9%)**	**8 544**	**171.2%**	**(349.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 559	2.5%	9 421	15.3%	1 513	2.5%	48 976	79.7%	61 469	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	11 116	53.6%	1 276	6.1%	1 198	5.8%	7 165	34.5%	20 756	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 358	10.8%	731	5.8%	553	4.4%	9 936	79.0%	12 578	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 008	7.3%	993	7.2%	498	3.6%	11 379	82.0%	13 877	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	670	6.9%	445	4.6%	325	3.4%	8 237	85.1%	9 677	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	1.1%	13	.6%	11	.5%	2 271	97.8%	2 322	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 035	6.7%	854	5.5%	821	5.3%	12 840	82.6%	15 550	9.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 195	3.3%	550	1.5%	371	1.0%	34 607	94.2%	36 723	21.2%	-	-	-	-
Total By Income Source	**17 968**	**10.4%**	**14 283**	**8.3%**	**5 290**	**3.1%**	**135 411**	**78.3%**	**172 952**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	34	.4%	104	1.3%	217	2.7%	7 775	95.6%	8 131	4.7%	-	-	-	-
Commercial	10 968	49.9%	1 890	8.6%	878	4.0%	8 226	37.5%	21 963	12.7%	-	-	-	-
Households	4 500	4.5%	9 173	9.1%	2 804	2.8%	84 121	83.6%	100 599	58.2%	-	-	-	-
Other	2 466	5.8%	3 115	7.4%	1 390	3.3%	35 288	83.5%	42 259	24.4%	-	-	-	-
Total By Customer Group	**17 968**	**10.4%**	**14 283**	**8.3%**	**5 290**	**3.1%**	**135 411**	**78.3%**	**172 952**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 728	8.9%	4 143	9.9%	1 500	3.6%	32 326	77.5%	41 698	41.0%
Bulk Water	-	-	1 217	16.7%	1 407	19.4%	4 645	63.9%	7 268	7.1%
PAYE deductions	953	100.0%	-	-	-	-	-	-	953	.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 355	47.0%	1 669	3.2%	8 465	16.3%	17 347	33.5%	51 835	50.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**29 036**	**28.5%**	**7 029**	**6.9%**	**11 372**	**11.2%**	**54 318**	**53.4%**	**101 755**	**100.0%**

Contact Details

Municipal Manager	E. Ntsoane	014 777 1525
Financial Manager	Mr LC Malema	014 777 1525

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**389 947**	**24 193**	**6.2%**	**-**	**-**	**24 193**	**6.2%**	**58 642**	**43.3%**	**(100.0%)**
Property rates	36 161	3 438	9.5%	-	-	3 438	9.5%	7 764	45.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	109 108	11 442	10.5%	-	-	11 442	10.5%	22 402	50.8%	(100.0%)
Service charges - water revenue	33 063	3 982	12.0%	-	-	3 982	12.0%	6 463	66.7%	(100.0%)
Service charges - sanitation revenue	14 367	1 071	7.5%	-	-	1 071	7.5%	2 726	48.6%	(100.0%)
Service charges - refuse revenue	7 303	741	10.1%	-	-	741	10.1%	1 730	50.5%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 412	18	1.3%	-	-	18	1.3%	649	76.4%	(100.0%)
Interest earned - external investments	5 327	586	11.0%	-	-	586	11.0%	2 657	120.8%	(100.0%)
Interest earned - outstanding debtors	6 554	22	.3%	-	-	22	.3%	4 397	180.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	201	16	7.8%	-	-	16	7.8%	12	15.3%	(100.0%)
Licences and permits	7 261	1 460	20.1%	-	-	1 460	20.1%	1 604	43.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 628	92	.1%	-	-	92	.1%	5 313	51.8%	(100.0%)
Other own revenue	84 562	1 326	1.6%	-	-	1 326	1.6%	2 926	7.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**318 858**	**24 600**	**7.7%**	**-**	**-**	**24 600**	**7.7%**	**69 531**	**35.6%**	**(100.0%)**
Employee related costs	112 953	10 377	9.2%	-	-	10 377	9.2%	25 984	48.5%	(100.0%)
Remuneration of councillors	7 422	545	7.3%	-	-	545	7.3%	1 691	52.4%	(100.0%)
Debt impairment	2 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 617	-	-	-	-	-	-	-	-	-
Finance charges	12 511	1 211	9.7%	-	-	1 211	9.7%	772	13.2%	(100.0%)
Bulk purchases	96 099	8 304	8.6%	-	-	8 304	8.6%	19 294	46.5%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	9 460	600	6.3%	-	-	600	6.3%	4 340	69.7%	(100.0%)
Transfers and grants	1 113	-	-	-	-	-	-	235	22.3%	(100.0%)
Other expenditure	62 184	3 564	5.7%	-	-	3 564	5.7%	17 216	20.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**71 089**	**(407)**		**-**		**(407)**		**(10 888)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**71 089**	**(407)**		**-**		**(407)**		**(10 888)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**71 089**	**(407)**		**-**		**(407)**		**(10 888)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**71 089**	**(407)**		**-**		**(407)**		**(10 888)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**71 089**	**(407)**		**-**		**(407)**		**(10 888)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**70 998**	**18 100**	**25.5%**	**12 558**	**17.7%**	**30 658**	**43.2%**	**11 474**	**29.7%**	**9.4%**
National Government	46 361	16 137	34.8%	7 658	16.5%	23 796	51.3%	6 314	20.4%	21.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 361**	**16 137**	**34.8%**	**7 658**	**16.5%**	**23 796**	**51.3%**	**6 314**	**20.4%**	**21.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 637	1 962	8.0%	4 900	19.9%	6 862	27.9%	5 161	70.9%	(5.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**70 998**	**18 100**	**25.5%**	**12 558**	**17.7%**	**30 658**	**43.2%**	**11 474**	**29.7%**	**9.4%**
Governance and Administration	**2 405**	**311**	**12.9%**	**663**	**27.6%**	**974**	**40.5%**	**-**	**19.8%**	**(100.0%)**
Executive & Council	1 490	311	20.9%	663	44.5%	974	65.3%	-	38.7%	(100.0%)
Budget & Treasury Office	380	-	-	-	-	-	-	-	-	-
Corporate Services	535	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 269**	**-**	**-**	**630**	**27.8%**	**630**	**27.8%**	**778**	**96.3%**	**(19.0%)**
Community & Social Services	2 260	-	-	630	27.9%	630	27.9%	778	96.3%	(19.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	9	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 803**	**16 734**	**80.4%**	**7 770**	**37.4%**	**24 504**	**117.8%**	**5 846**	**20.7%**	**32.9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 803	16 734	80.4%	7 770	37.4%	24 504	117.8%	5 846	20.7%	32.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**45 521**	**1 055**	**2.3%**	**3 495**	**7.7%**	**4 550**	**10.0%**	**4 851**	**34.0%**	**(27.9%)**
Electricity	2 130	-	-	166	7.8%	166	7.8%	-	4.6%	(100.0%)
Water	28 444	768	2.7%	3 329	11.7%	4 097	14.4%	2 613	59.8%	27.4%
Waste Water Management	9 697	88	.9%	-	-	88	.9%	2 238	45.8%	(100.0%)
Waste Management	5 250	198	3.8%	-	-	198	3.8%	-	37.8%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**351 329**	**83 756**	**23.8%**	**132 900**	**37.8%**	**216 657**	**61.7%**	**54 489**	**48.6%**	**143.9%**
Ratepayers and other	**212 836**	**36 061**	**16.9%**	**72 403**	**34.0%**	**108 463**	**51.0%**	**49 071**	**53.5%**	**47.5%**
Government - operating	83 078	36 261	43.6%	28 251	34.0%	64 511	77.7%	224	47.8%	12 519.4%
Government - capital	50 088	10 785	21.5%	31 174	62.2%	41 959	83.8%	-	20.4%	(100.0%)
Interest	5 327	650	12.2%	1 073	20.1%	1 723	32.3%	5 194	267.7%	(79.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(300 280)**	**(49 186)**	**16.4%**	**(70 830)**	**23.6%**	**(120 016)**	**40.0%**	**(65 750)**	**46.1%**	**7.7%**
Suppliers and employees	(287 768)	(47 225)	16.4%	(67 773)	23.6%	(114 998)	40.0%	(65 418)	47.7%	3.6%
Finance charges	(12 512)	(1 939)	15.5%	(2 900)	23.2%	(4 839)	38.7%	(332)	6.6%	772.7%
Transfers and grants	-	(22)	-	(157)	-	(179)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**51 049**	**34 571**	**67.7%**	**62 070**	**121.6%**	**96 641**	**189.3%**	**(11 261)**	**57.9%**	**(651.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**1 222**	**-**	**-**	**-**	**1 222**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	1 222	-	-	-	1 222	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(70 998)**	**(9 297)**	**13.1%**	**(14 562)**	**20.5%**	**(23 859)**	**33.6%**	**(16 956)**	**36.8%**	**(14.1%)**
Capital assets	(70 998)	(9 297)	13.1%	(14 562)	20.5%	(23 859)	33.6%	(16 956)	36.8%	(14.1%)
Net Cash from/(used) Investing Activities	**(70 998)**	**(8 075)**	**11.4%**	**(14 562)**	**20.5%**	**(22 637)**	**31.9%**	**(16 956)**	**36.8%**	**(14.1%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4 944)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 944)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4 944)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(24 893)**	**26 496**	**(106.4%)**	**47 508**	**(190.8%)**	**74 004**	**(297.3%)**	**(28 217)**	**(193.0%)**	**(268.4%)**
Cash/cash equivalents at the year begin:	119 204	-	-	26 496	22.2%	-	-	166 677	458.1%	(84.1%)
Cash/cash equivalents at the year end:	**94 311**	**26 496**	**28.1%**	**74 004**	**78.5%**	**74 004**	**78.5%**	**138 459**	**684.5%**	**(46.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 080	9.7%	1 469	6.9%	1 237	5.8%	16 572	77.6%	21 359	15.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 228	12.8%	3 875	8.0%	2 122	4.4%	36 468	74.9%	48 694	35.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 587	4.6%	1 259	3.7%	1 096	3.2%	30 210	88.5%	34 152	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	517	4.1%	400	3.1%	353	2.8%	11 452	90.0%	12 722	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	399	3.6%	332	3.0%	309	2.8%	10 075	90.6%	11 115	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	32	.4%	8 791	99.6%	8 826	6.4%	-	-	-	-
Total By Income Source	**10 813**	**7.9%**	**7 337**	**5.4%**	**5 149**	**3.8%**	**113 567**	**83.0%**	**136 867**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 000	56.9%	725	10.3%	215	3.1%	2 090	29.7%	7 030	5.1%	-	-	-	-
Commercial	1 175	5.1%	1 109	4.8%	895	3.9%	19 738	86.1%	22 917	16.7%	-	-	-	-
Households	4 763	5.5%	4 524	5.3%	3 471	4.0%	73 268	85.2%	86 026	62.9%	-	-	-	-
Other	876	4.2%	979	4.7%	569	2.7%	18 471	88.4%	20 895	15.3%	-	-	-	-
Total By Customer Group	**10 813**	**7.9%**	**7 337**	**5.4%**	**5 149**	**3.8%**	**113 567**	**83.0%**	**136 867**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Bob AS Naidoo	014 763 2193
Financial Manager	Noko Charles Lekaka	014 763 2193

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOOKGOPONG (LIM364)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**118 571**	**31 910**	**26.9%**	**15 745**	**13.3%**	**47 656**	**40.2%**	**28 225**	**48.7%**	**(44.2%)**
Property rates	19 969	3 838	19.2%	128	.6%	3 966	19.9%	4 577	64.9%	(97.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41 613	8 867	21.3%	8 240	19.8%	17 107	41.1%	9 699	38.0%	(15.0%)
Service charges - water revenue	6 587	1 325	20.1%	1 055	16.0%	2 380	36.1%	1 399	31.4%	(24.5%)
Service charges - sanitation revenue	4 747	1 096	23.1%	1 016	21.4%	2 112	44.5%	987	49.0%	3.0%
Service charges - refuse revenue	4 879	1 207	24.7%	1 115	22.9%	2 322	47.6%	918	44.7%	21.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	119	57	47.8%	39	32.9%	96	80.7%	45	51.8%	(12.9%)
Interest earned - external investments	40	7	18.2%	2	5.0%	9	23.2%	14	109.3%	(85.7%)
Interest earned - outstanding debtors	3 200	1 007	31.5%	1 043	32.6%	2 050	64.1%	826	155.4%	26.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	181	14	7.9%	16	8.7%	30	16.5%	14	11.4%	8.4%
Licences and permits	-	(48)	-	202	-	154	-	-	-	(100.0%)
Agency services	3 492	1 023	29.3%	1 121	32.1%	2 144	61.4%	990	72.4%	13.2%
Transfers recognised - operational	33 435	12 808	38.3%	1 254	3.8%	14 062	42.1%	8 633	51.5%	(85.5%)
Other own revenue	310	711	229.1%	514	165.5%	1 225	394.6%	123	82.3%	317.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**131 162**	**32 620**	**24.9%**	**33 870**	**25.8%**	**66 490**	**50.7%**	**35 352**	**47.8%**	**(4.2%)**
Employee related costs	42 894	10 704	25.0%	18 718	43.6%	29 422	68.6%	9 668	49.3%	93.6%
Remuneration of councillors	3 034	351	11.6%	234	7.7%	586	19.3%	619	37.4%	(62.2%)
Debt impairment	1 300	325	25.0%	108	8.3%	433	33.3%	125	50.0%	(13.3%)
Depreciation and asset impairment	17 244	4 311	25.0%	3 701	21.5%	8 012	46.5%	4 252	50.0%	(13.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	31 682	10 606	33.5%	5 022	15.9%	15 627	49.3%	12 500	56.9%	(59.8%)
Other Materials	10 232	1 018	9.9%	1 735	17.0%	2 753	26.9%	721	9.5%	140.6%
Contracted services	5 743	1 645	28.6%	2 012	35.0%	3 657	63.7%	1 437	50.6%	40.1%
Transfers and grants	-	-	-	245	-	245	-	-	-	(100.0%)
Other expenditure	19 033	3 660	19.2%	2 094	11.0%	5 755	30.2%	6 030	52.3%	(65.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 591)**	**(709)**		**(18 125)**		**(18 834)**		**(7 128)**		
Transfers recognised - capital	14 852	640	4.3%	-	-	640	4.3%	4 863	26.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 261**	**(70)**		**(18 125)**		**(18 195)**		**(2 265)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 261**	**(70)**		**(18 125)**		**(18 195)**		**(2 265)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 261**	**(70)**		**(18 125)**		**(18 195)**		**(2 265)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 261**	**(70)**		**(18 125)**		**(18 195)**		**(2 265)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**18 902**	**561**	**3.0%**	**-**	**-**	**561**	**3.0%**	**5 382**	**26.5%**	**(100.0%)**
National Government	14 852	561	3.8%	-	-	561	3.8%	5 382	28.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 852**	**561**	**3.8%**	**-**	**-**	**561**	**3.8%**	**5 382**	**28.2%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 050	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**18 902**	**561**	**3.0%**	**-**	**-**	**561**	**3.0%**	**5 382**	**26.5%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	2 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 068**	**-**	**-**	**-**	**-**	**-**	**-**	**1 426**	**44.8%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 068	-	-	-	-	-	-	1 426	49.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 834**	**561**	**5.2%**	**-**	**-**	**561**	**5.2%**	**3 956**	**25.5%**	**(100.0%)**
Electricity	850	-	-	-	-	-	-	-	-	-
Water	4 000	561	14.0%	-	-	561	14.0%	3 956	33.5%	(100.0%)
Waste Water Management	5 984	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**133 423**	**27 851**	**20.9%**	**4 532**	**3.4%**	**32 383**	**24.3%**	**28 989**	**51.0%**	**(84.4%)**
Ratepayers and other	**85 136**	**20 911**	**24.6%**	**4 532**	**5.3%**	**25 443**	**29.9%**	**16 968**	**43.2%**	**(73.3%)**
Government - operating	32 614	2 940	9.0%	-	-	2 940	9.0%	3 021	55.0%	(100.0%)
Government - capital	15 633	4 000	25.6%	-	-	4 000	25.6%	9 000	83.3%	(100.0%)
Interest	40	1	1.5%	-	-	1	1.5%	-	17.8%	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(112 618)**	**(27 984)**	**24.8%**	**(8 388)**	**7.4%**	**(36 372)**	**32.3%**	**(30 649)**	**48.7%**	**(72.6%)**
Suppliers and employees	(112 618)	(27 984)	24.8%	(8 388)	7.4%	(36 372)	32.3%	(30 649)	48.7%	(72.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**20 805**	**(133)**	**(.6%)**	**(3 856)**	**(18.5%)**	**(3 988)**	**(19.2%)**	**(1 660)**	**61.9%**	**132.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(18 902)**	**(561)**	**3.0%**	**-**	**-**	**(561)**	**3.0%**	**(5 920)**	**28.5%**	**(100.0%)**
Capital assets	(18 902)	(561)	3.0%	-	-	(561)	3.0%	(5 920)	28.5%	(100.0%)
Net Cash from/(used) Investing Activities	**(18 902)**	**(561)**	**3.0%**	**-**	**-**	**(561)**	**3.0%**	**(5 920)**	**35.0%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 903**	**(694)**	**(36.4%)**	**(3 856)**	**(202.6%)**	**(4 550)**	**(239.1%)**	**(7 579)**	**3 687.1%**	**(49.1%)**
Cash/cash equivalents at the year begin:	1 612	122	7.6%	(572)	(35.5%)	122	7.6%	14 624	29.9%	(103.9%)
Cash/cash equivalents at the year end:	**3 515**	**(572)**	**(16.3%)**	**(4 427)**	**(126.0%)**	**(4 427)**	**(126.0%)**	**7 045**	**187.0%**	**(162.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 643	42.2%	4 885	36.5%	2 639	19.7%	207	1.5%	13 374	99.8%
Bulk Water	24	100.0%	-	-	-	-	-	-	24	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 667**	**42.3%**	**4 885**	**36.5%**	**2 639**	**19.7%**	**207**	**1.5%**	**13 398**	**100.0%**

Contact Details

Municipal Manager	N P Magwala	014 743 6618
Financial Manager	Mr D Eksteen	014 743 6657

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE (LIM365)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**215 809**	**65 345**	**30.3%**	**62 998**	**29.2%**	**128 343**	**59.5%**	**56 850**	**62.0%**	**10.8%**
Property rates	20 600	4 584	22.3%	7 022	34.1%	11 607	56.3%	4 746	50.4%	48.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	71 660	18 090	25.2%	18 927	26.4%	37 017	51.7%	15 695	54.7%	20.6%
Service charges - water revenue	28 600	7 732	27.0%	7 504	26.2%	15 236	53.3%	8 779	54.6%	(14.5%)
Service charges - sanitation revenue	9 100	2 779	30.5%	2 998	32.9%	5 777	63.5%	2 090	55.0%	43.5%
Service charges - refuse revenue	5 760	1 763	30.6%	1 913	33.2%	3 676	63.8%	1 339	52.4%	42.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	75	9	12.2%	7	9.5%	16	21.7%	9	23.9%	(19.7%)
Interest earned - external investments	2 700	1 818	67.3%	841	31.2%	2 659	98.5%	546	51.8%	54.1%
Interest earned - outstanding debtors	6 000	557	9.3%	2 402	40.0%	2 958	49.3%	1 860	172.4%	29.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	102	-	-	-	-	-	-	0	.5%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	4 000	1 030	25.8%	447	11.2%	1 478	36.9%	485	61.2%	(7.8%)
Transfers recognised - operational	62 686	24 626	39.3%	20 151	32.1%	44 778	71.4%	20 150	73.8%	-
Other own revenue	4 526	2 297	50.8%	739	16.3%	3 036	67.1%	1 151	89.2%	(35.8%)
Gains on disposal of PPE	-	61	-	46	-	107	-	-	-	(100.0%)
Operating Expenditure	**250 599**	**46 043**	**18.4%**	**76 640**	**30.6%**	**122 683**	**49.0%**	**43 972**	**37.9%**	**74.3%**
Employee related costs	76 220	18 101	23.7%	24 129	31.7%	42 230	55.4%	16 680	44.4%	44.7%
Remuneration of councillors	5 832	1 322	22.7%	1 314	22.5%	2 636	45.2%	1 326	49.0%	(.9%)
Debt impairment	5 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 274	-	-	11 925	35.8%	11 925	35.8%	-	-	(100.0%)
Finance charges	3 026	96	3.2%	-	-	96	3.2%	121	3.5%	(100.0%)
Bulk purchases	71 500	17 585	24.6%	22 967	32.1%	40 552	56.7%	15 209	50.5%	51.0%
Other Materials	8 240	1 302	15.8%	3 187	38.7%	4 489	54.5%	2 195	47.3%	45.2%
Contracted services	7 700	2 136	27.7%	2 488	32.3%	4 624	60.1%	1 583	46.2%	57.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 807	5 502	13.8%	10 629	26.7%	16 131	40.5%	6 858	43.8%	55.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(34 789)**	**19 302**		**(13 642)**		**5 660**		**12 878**		
Transfers recognised - capital	49 673	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 883**	**19 302**		**(13 642)**		**5 660**		**12 878**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 883**	**19 302**		**(13 642)**		**5 660**		**12 878**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 883**	**19 302**		**(13 642)**		**5 660**		**12 878**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 883**	**19 302**		**(13 642)**		**5 660**		**12 878**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**59 673**	**8 333**	**14.0%**	**10 255**	**17.2%**	**18 589**	**31.2%**	**4 937**	**23.0%**	**107.7%**
National Government	49 673	8 333	16.8%	10 255	20.6%	18 589	37.4%	4 937	29.9%	107.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49 673**	**8 333**	**16.8%**	**10 255**	**20.6%**	**18 589**	**37.4%**	**4 937**	**29.9%**	**107.7%**
Borrowing	10 000	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**59 673**	**8 333**	**14.0%**	**10 255**	**17.2%**	**18 589**	**31.2%**	**4 937**	**23.0%**	**107.7%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 000**	**52**	**1.7%**	**-**	**-**	**52**	**1.7%**	**47**	**1.0%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	38	2.0%	(100.0%)
Sport And Recreation	3 000	52	1.7%	-	-	52	1.7%	9	.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 407**	**1 651**	**5.4%**	**6 962**	**22.9%**	**8 613**	**28.3%**	**1 614**	**22.6%**	**331.3%**
Planning and Development	-	-	-	-	-	-	-	4	83.3%	(100.0%)
Road Transport	30 407	1 651	5.4%	6 962	22.9%	8 613	28.3%	1 611	22.5%	332.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 266**	**6 630**	**25.2%**	**3 293**	**12.5%**	**9 923**	**37.8%**	**3 275**	**25.3%**	**.6%**
Electricity	22 300	6 503	29.2%	3 167	14.2%	9 670	43.4%	1 062	10.3%	198.3%
Water	-	-	-	-	-	-	-	246	95.0%	(100.0%)
Waste Water Management	3 966	127	3.2%	127	3.2%	253	6.4%	1 968	45.0%	(93.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**256 594**	**84 490**	**32.9%**	**68 999**	**26.9%**	**153 488**	**59.8%**	**76 004**	**67.7%**	**(9.2%)**
Ratepayers and other	**141 535**	**40 118**	**28.3%**	**40 601**	**28.7%**	**80 719**	**57.0%**	**35 138**	**60.4%**	**15.5%**
Government - operating	62 686	26 886	42.9%	19 854	31.7%	46 740	74.6%	20 150	73.8%	(1.5%)
Government - capital	49 673	15 112	30.4%	5 300	10.7%	20 412	41.1%	18 309	74.3%	(71.1%)
Interest	2 700	2 374	87.9%	3 243	120.1%	5 617	208.0%	2 406	120.7%	34.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(213 069)**	**(46 043)**	**21.6%**	**(77 062)**	**36.2%**	**(123 104)**	**57.8%**	**(44 595)**	**48.1%**	**72.8%**
Suppliers and employees	(211 743)	(45 947)	21.7%	(77 062)	36.4%	(123 008)	58.1%	(44 474)	48.9%	73.3%
Finance charges	(1 326)	(96)	7.3%	-	-	(96)	7.3%	(121)	3.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**43 525**	**38 447**	**88.3%**	**(8 063)**	**(18.5%)**	**30 384**	**69.8%**	**31 408**	**147.5%**	**(125.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(30 000)**	**-**	**15 198**	**-**	**(14 802)**	**-**	**-**	**(10 416.0%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(30 000)	-	15 198	-	(14 802)	-	-	-	(100.0%)
Payments	**(56 689)**	**(8 333)**	**14.7%**	**(10 255)**	**18.1%**	**(18 589)**	**32.8%**	**(4 937)**	**23.0%**	**107.7%**
Capital assets	(56 689)	(8 333)	14.7%	(10 255)	18.1%	(18 589)	32.8%	(4 937)	23.0%	107.7%
Net Cash from/(used) Investing Activities	**(56 689)**	**(38 333)**	**67.6%**	**4 943**	**(8.7%)**	**(33 390)**	**58.9%**	**(4 937)**	**61.5%**	**(200.1%)**
Cash Flow from Financing Activities										
Receipts	**10 050**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	-	-	-	-	-	-	-	-	-
Payments	**733**	**-**	**-**	**-**	**-**	**-**	**-**	**(179)**	**20.5%**	**(100.0%)**
Repayment of borrowing	733	-	-	-	-	-	-	(179)	20.5%	(100.0%)
Net Cash from/(used) Financing Activities	**10 783**	**-**	**-**	**-**	**-**	**-**	**-**	**(179)**	**(1.3%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2 381)**	**114**	**(4.8%)**	**(3 120)**	**131.1%**	**(3 007)**	**126.3%**	**26 293**	**(719.1%)**	**(111.9%)**
Cash/cash equivalents at the year begin:	55 000	55 000	100.0%	55 114	100.2%	55 000	100.0%	54 379	187.6%	1.4%
Cash/cash equivalents at the year end:	**52 619**	**55 114**	**104.7%**	**51 993**	**98.8%**	**51 993**	**98.8%**	**80 673**	**344.0%**	**(35.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 784	5.8%	1 323	4.3%	1 495	4.8%	26 217	85.1%	30 818	28.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 865	27.7%	2 062	14.8%	1 363	9.8%	6 656	47.7%	13 946	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 111	12.4%	1 409	8.3%	1 008	5.9%	12 437	73.3%	16 964	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	875	11.2%	586	7.5%	477	6.1%	5 884	75.2%	7 822	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	545	7.6%	449	6.3%	314	4.4%	5 861	81.8%	7 170	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	833	5.8%	816	5.7%	736	5.2%	11 889	83.3%	14 275	13.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	695	4.3%	406	2.5%	458	2.8%	14 680	90.4%	16 239	15.1%	-	-	-	-
Total By Income Source	**10 709**	**10.0%**	**7 052**	**6.6%**	**5 851**	**5.5%**	**83 623**	**78.0%**	**107 235**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	476	7.4%	628	9.7%	475	7.4%	4 865	75.5%	6 444	6.0%	-	-	-	-
Commercial	1 252	19.0%	528	8.0%	634	9.6%	4 190	63.5%	6 603	6.2%	-	-	-	-
Households	4 568	8.5%	3 382	6.3%	2 658	5.0%	42 837	80.2%	53 444	49.8%	-	-	-	-
Other	4 414	10.8%	2 515	6.2%	2 084	5.1%	31 730	77.9%	40 743	38.0%	-	-	-	-
Total By Customer Group	**10 709**	**10.0%**	**7 052**	**6.6%**	**5 851**	**5.5%**	**83 623**	**78.0%**	**107 235**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	540	100.0%	-	-	-	-	-	-	540	41.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	146	19.2%	14	1.8%	5	.6%	596	78.3%	762	58.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**687**	**52.8%**	**14**	**1.1%**	**5**	**.4%**	**596**	**45.8%**	**1 302**	**100.0%**

Contact Details

Municipal Manager	NJ Moagi	014 718 2000
Financial Manager	T Mathabatha	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**235 078**	**67 990**	**28.9%**	**23 360**	**9.9%**	**91 350**	**38.9%**	**54 415**	**55.8%**	**(57.1%)**
Property rates	42 550	12 522	29.4%	8 665	20.4%	21 187	49.8%	10 299	45.2%	(15.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	77 129	16 687	21.6%	12 231	15.9%	28 919	37.5%	17 318	51.5%	(29.4%)
Service charges - water revenue	20 307	6 328	31.2%	3 146	15.5%	9 474	46.7%	3 314	81.5%	(5.1%)
Service charges - sanitation revenue	7 260	566	7.8%	1 031	14.2%	1 597	22.0%	1 012	44.9%	1.9%
Service charges - refuse revenue	6 903	1 807	26.2%	888	12.9%	2 695	39.0%	789	41.1%	12.6%
Service charges - other	155	16	10.6%	-	-	16	10.6%	-	-	-
Rental of facilities and equipment	214	314	146.5%	215	100.4%	529	246.9%	72	(3.4%)	198.6%
Interest earned - external investments	356	1	.4%	0	.1%	2	.5%	1	2.1%	(67.3%)
Interest earned - outstanding debtors	9 785	1 418	14.5%	(5 901)	(60.3%)	(4 483)	(45.8%)	1 929	61.5%	(406.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 600	1 520	42.2%	490	13.6%	2 010	55.8%	41	30.1%	1 105.4%
Licences and permits	8 750	2 054	23.5%	1 462	16.7%	3 516	40.2%	2 266	56.4%	(35.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 097	23 106	43.5%	-	-	23 106	43.5%	12 514	70.4%	(100.0%)
Other own revenue	4 971	1 650	33.2%	1 133	22.8%	2 782	56.0%	4 860	48.1%	(76.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**237 905**	**58 715**	**24.7%**	**33 820**	**14.2%**	**92 534**	**38.9%**	**56 156**	**46.8%**	**(39.8%)**
Employee related costs	72 818	17 218	23.6%	11 489	15.8%	28 706	39.4%	15 736	40.6%	(27.0%)
Remuneration of councillors	5 027	1 032	20.5%	1 058	21.0%	2 090	41.6%	1 237	46.1%	(14.5%)
Debt impairment	17 720	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 500	-	-	-	-	-	-	-	-	-
Finance charges	3 100	434	14.0%	203	6.6%	638	20.6%	-	-	(100.0%)
Bulk purchases	67 515	22 644	33.5%	9 612	14.2%	32 255	47.8%	16 282	54.3%	(41.0%)
Other Materials	7 984	1 363	17.1%	1 618	20.3%	2 981	37.3%	1 102	26.8%	46.8%
Contracted services	23 681	3 438	14.5%	4 447	18.8%	7 885	33.3%	2 046	23.2%	117.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 560	12 586	38.7%	5 393	16.6%	17 979	55.2%	19 752	76.9%	(72.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 827)**	**9 275**		**(10 460)**		**(1 185)**		**(1 741)**		
Transfers recognised - capital	19 347	10 000	51.7%	-	-	10 000	51.7%	5 107	90.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 519**	**19 275**		**(10 460)**		**8 815**		**3 366**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 519**	**19 275**		**(10 460)**		**8 815**		**3 366**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 519**	**19 275**		**(10 460)**		**8 815**		**3 366**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 519**	**19 275**		**(10 460)**		**8 815**		**3 366**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**19 347**	**-**	**-**	**-**	**-**	**-**	**-**	**4 342**	**22.9%**	**(100.0%)**
National Government	19 347	-	-	-	-	-	-	4 060	30.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 347**	**-**	**-**	**-**	**-**	**-**	**-**	**4 060**	**30.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	281	4.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19 347**	**-**	**-**	**-**	**-**	**-**	**-**	**4 342**	**22.9%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 200**	**-**	**-**	**-**	**-**	**-**	**-**	**193**	**12.4%**	**(100.0%)**
Community & Social Services	1 200	-	-	-	-	-	-	29	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	164	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 428**	**-**	**-**	**-**	**-**	**-**	**-**	**2 246**	**19.2%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 428	-	-	-	-	-	-	2 246	26.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 902**	**34.3%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	80	40.0%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	1 822	47.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**6 718**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**252 079**	**77 990**	**30.9%**	**23 360**	**9.3%**	**101 349**	**40.2%**	**59 522**	**62.5%**	**(60.8%)**
Ratepayers and other	**169 494**	**43 464**	**25.6%**	**29 261**	**17.3%**	**72 725**	**42.9%**	**39 970**	**56.7%**	**(26.8%)**
Government - operating	53 097	23 106	43.5%	-	-	23 106	43.5%	12 514	70.5%	(100.0%)
Government - capital	19 347	10 000	51.7%	-	-	10 000	51.7%	5 107	86.9%	(100.0%)
Interest	10 142	1 420	14.0%	(5 901)	(58.2%)	(4 481)	(44.2%)	1 930	60.1%	(405.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(215 786)**	**(58 715)**	**27.2%**	**(33 820)**	**15.7%**	**(92 534)**	**42.9%**	**(56 156)**	**47.5%**	**(39.8%)**
Suppliers and employees	(212 686)	(58 280)	27.4%	(33 617)	15.8%	(91 897)	43.2%	(56 156)	48.1%	(40.1%)
Finance charges	(3 100)	(434)	14.0%	(203)	6.6%	(638)	20.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 293**	**19 275**	**53.1%**	**(10 460)**	**(28.8%)**	**8 815**	**24.3%**	**3 366**	**284.2%**	**(410.8%)**
Cash Flow from Investing Activities										
Receipts	**4 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	4 500	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(19 347)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(19 347)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(14 847)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**231**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	231	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**231**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**21 678**	**19 275**	**88.9%**	**(10 460)**	**(48.3%)**	**8 815**	**40.7%**	**3 366**	**284.2%**	**(410.8%)**
Cash/cash equivalents at the year begin:	10 272	-	-	19 275	187.6%	-	-	35 669	-	(46.0%)
Cash/cash equivalents at the year end:	**31 950**	**19 275**	**60.3%**	**8 815**	**27.6%**	**8 815**	**27.6%**	**39 035**	**284.2%**	**(77.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 122	6.1%	1 020	5.6%	997	5.5%	15 114	82.8%	18 253	14.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 059	28.3%	1 620	15.0%	905	8.4%	5 218	48.3%	10 802	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 134	7.6%	2 326	4.3%	1 996	3.7%	46 217	84.5%	54 672	42.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	478	9.8%	274	5.6%	169	3.5%	3 967	81.2%	4 888	3.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	458	9.6%	263	5.5%	144	3.0%	3 929	81.9%	4 795	3.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	39.6%	55	27.1%	26	12.8%	42	20.5%	203	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	650	2.5%	914	3.5%	358	1.4%	23 870	92.5%	25 793	20.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	406	5.0%	824	10.2%	429	5.3%	6 453	79.6%	8 111	6.4%	-	-	-	-
Total By Income Source	**10 387**	**8.1%**	**7 297**	**5.7%**	**5 025**	**3.9%**	**104 808**	**82.2%**	**127 517**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	582	16.8%	306	8.8%	265	7.6%	2 316	66.7%	3 470	2.7%	-	-	-	-
Commercial	3 923	13.2%	2 053	6.9%	1 282	4.3%	22 448	75.6%	29 706	23.3%	-	-	-	-
Households	4 268	6.6%	3 733	5.8%	2 139	3.3%	54 328	84.3%	64 467	50.6%	-	-	-	-
Other	1 614	5.4%	1 204	4.0%	1 339	4.5%	25 717	86.1%	29 873	23.4%	-	-	-	-
Total By Customer Group	**10 387**	**8.1%**	**7 297**	**5.7%**	**5 025**	**3.9%**	**104 808**	**82.2%**	**127 517**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	896	99.6%	-	-	-	-	4	.4%	900	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**896**	**99.6%**	**-**	**-**	**-**	**-**	**4**	**.4%**	**900**	**100.0%**

Contact Details

Municipal Manager	Mr Morris Maluleka (Acting)	014 736 8001
Financial Manager	Mr Ludick Matwlane	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**638 184**	**353 551**	**55.4%**	**814 217**	**127.6%**	**1 167 769**	**183.0%**	**158 789**	**61.8%**	**412.8%**
Property rates	48 000	20 368	42.4%	57 764	120.3%	78 132	162.8%	10 637	50.4%	443.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	180 989	73 585	40.7%	206 021	113.8%	279 606	154.5%	43 535	50.6%	373.2%
Service charges - water revenue	46 506	19 143	41.2%	54 752	117.7%	73 895	158.9%	11 232	53.1%	387.5%
Service charges - sanitation revenue	13 001	5 434	41.8%	15 010	115.4%	20 443	157.2%	2 971	48.3%	405.3%
Service charges - refuse revenue	11 726	4 903	41.8%	13 689	116.7%	18 592	158.6%	2 777	50.5%	392.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	966	207	21.5%	1 639	169.6%	1 846	191.0%	612	79.0%	167.6%
Interest earned - external investments	24 448	9 920	40.6%	27 908	114.2%	37 829	154.7%	6 254	76.9%	346.3%
Interest earned - outstanding debtors	2 412	8 480	351.5%	26 696	1 106.7%	35 176	1 458.2%	6 769	572.8%	294.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 109	187	16.9%	1 665	150.2%	1 852	167.1%	219	42.9%	658.8%
Licences and permits	67	17	25.3%	31	46.2%	48	71.5%	-	.3%	(100.0%)
Agency services	7 430	(36)	(.5%)	3 074	41.4%	3 038	40.9%	2 435	47.1%	26.2%
Transfers recognised - operational	289 543	201 411	69.6%	386 365	133.4%	587 776	203.0%	67 085	67.3%	475.9%
Other own revenue	3 987	3 530	88.5%	6 579	165.0%	10 109	253.5%	1 997	137.2%	229.4%
Gains on disposal of PPE	8 000	6 400	80.0%	13 025	162.8%	19 425	242.8%	2 266	75.1%	474.8%
Operating Expenditure	**676 362**	**215 284**	**31.8%**	**609 590**	**90.1%**	**824 873**	**122.0%**	**162 488**	**36.9%**	**275.2%**
Employee related costs	207 675	71 965	34.7%	204 954	98.7%	276 918	133.3%	39 409	42.2%	420.1%
Remuneration of councillors	18 976	6 659	35.1%	18 599	98.0%	25 257	133.1%	3 831	42.7%	385.4%
Debt impairment	43 724	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	57 440	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	160 535	77 692	48.4%	196 065	122.1%	273 757	170.5%	29 829	40.2%	557.3%
Other Materials	-	1 065	-	-	-	1 065	-	62 645	-	(100.0%)
Contracted services	25 567	7 037	27.5%	23 764	92.9%	30 801	120.5%	5 298	39.7%	348.5%
Transfers and grants	27 109	5 026	18.5%	16 467	60.7%	21 492	79.3%	116	4.3%	14 141.3%
Other expenditure	135 336	45 840	33.9%	149 742	110.6%	195 582	144.5%	21 359	36.7%	601.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(38 179)**	**138 268**		**204 628**		**342 895**		**(3 698)**		
Transfers recognised - capital	235 162	69	-	1 013	.4%	1 082	.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**196 983**	**138 337**		**205 641**		**343 977**		**(3 698)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**196 983**	**138 337**		**205 641**		**343 977**		**(3 698)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**196 983**	**138 337**		**205 641**		**343 977**		**(3 698)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**196 983**	**138 337**		**205 641**		**343 977**		**(3 698)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**378 249**	**49 734**	**13.1%**	**65 760**	**17.4%**	**115 493**	**30.5%**	**28 036**	**22.5%**	**134.6%**
National Government	235 162	46 716	19.9%	62 888	26.7%	109 604	46.6%	27 773	23.4%	126.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	24	-	24	-	-	-	(100.0%)
Transfers recognised - capital	**235 162**	**46 716**	**19.9%**	**62 912**	**26.8%**	**109 628**	**46.6%**	**27 773**	**23.4%**	**126.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	143 087	3 018	2.1%	2 847	2.0%	5 865	4.1%	263	11.5%	983.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**378 249**	**49 734**	**13.1%**	**65 760**	**17.4%**	**115 493**	**30.5%**	**28 036**	**22.5%**	**134.6%**
Governance and Administration	**26 114**	**66**	**.3%**	**535**	**2.0%**	**601**	**2.3%**	**95**	**17.8%**	**464.7%**
Executive & Council	132	-	-	-	-	-	-	9	10.6%	(100.0%)
Budget & Treasury Office	405	2	.5%	21	5.2%	23	5.7%	48	164.4%	(56.1%)
Corporate Services	25 578	64	.2%	514	2.0%	578	2.3%	37	4.4%	1 279.4%
Community and Public Safety	**13 446**	**2 658**	**19.8%**	**4 404**	**32.8%**	**7 062**	**52.5%**	**706**	**19.3%**	**523.8%**
Community & Social Services	36	9	25.4%	-	-	9	25.4%	281	385.3%	(100.0%)
Sport And Recreation	12 141	2 388	19.7%	4 142	34.1%	6 530	53.8%	398	14.0%	941.3%
Public Safety	743	260	35.1%	21	2.8%	281	37.8%	27	2.5%	(24.9%)
Housing	526	-	-	241	45.9%	241	45.9%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**114 985**	**20 023**	**17.4%**	**17 469**	**15.2%**	**37 492**	**32.6%**	**4 973**	**11.0%**	**251.3%**
Planning and Development	19	31	164.7%	17	89.5%	48	254.3%	26	22.4%	(35.4%)
Road Transport	114 966	19 991	17.4%	17 452	15.2%	37 443	32.6%	4 947	11.0%	252.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**223 689**	**26 987**	**12.1%**	**43 352**	**19.4%**	**70 339**	**31.4%**	**22 257**	**31.1%**	**94.8%**
Electricity	23 000	295	1.3%	3 341	14.5%	3 636	15.8%	1 273	12.4%	162.5%
Water	118 279	18 804	15.9%	36 151	30.6%	54 955	46.5%	20 889	40.1%	73.1%
Waste Water Management	81 982	7 888	9.6%	3 624	4.4%	11 512	14.0%	96	.8%	3 690.0%
Waste Management	428	-	-	236	55.0%	236	55.0%	-	-	(100.0%)
Other	**15**	**-**	**-**	**-**	**-**	**-**	**-**	**5**	**11.1%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**865 346**	**238 829**	**27.6%**	**254 587**	**29.4%**	**493 416**	**57.0%**	**231 350**	**56.2%**	**10.0%**
Ratepayers and other	**318 348**	**76 117**	**23.9%**	**78 466**	**24.6%**	**154 584**	**48.6%**	**75 902**	**51.0%**	**3.4%**
Government - operating	275 260	100 409	36.5%	81 487	29.6%	181 896	66.1%	67 085	73.5%	21.5%
Government - capital	247 290	51 352	20.8%	81 643	33.0%	132 996	53.8%	75 340	40.3%	8.4%
Interest	24 448	10 950	44.8%	12 990	53.1%	23 940	97.9%	13 023	133.0%	(.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(825 629)**	**(126 452)**	**15.3%**	**(142 342)**	**17.2%**	**(268 795)**	**32.6%**	**(162 207)**	**49.2%**	**(12.2%)**
Suppliers and employees	(798 520)	(123 270)	15.4%	(138 709)	17.4%	(261 978)	32.8%	(153 752)	49.8%	(9.8%)
Finance charges	-	-	-	-	-	-	-	(8 340)	-	(100.0%)
Transfers and grants	(27 109)	(3 183)	11.7%	(3 633)	13.4%	(6 816)	25.1%	(116)	4.3%	3 042.4%
Net Cash from/(used) Operating Activities	**39 716**	**112 376**	**282.9%**	**112 244**	**282.6%**	**224 621**	**565.6%**	**69 143**	**66.4%**	**62.3%**
Cash Flow from Investing Activities										
Receipts	**8 000**	**36 047**	**450.6%**	**-**	**-**	**36 047**	**450.6%**	**136 930**	**(5 561.8%)**	**(100.0%)**
Proceeds on disposal of PPE	8 000	1 369	17.1%	-	-	1 369	17.1%	2 779	92.2%	(100.0%)
Decrease in non-current debtors	-	34 678	-	-	-	34 678	-	134 151	(15 312.8%)	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(378 249)**	**(49 734)**	**13.1%**	**(65 760)**	**17.4%**	**(115 493)**	**30.5%**	**(77 468)**	**41.8%**	**(15.1%)**
Capital assets	(378 249)	(49 734)	13.1%	(65 760)	17.4%	(115 493)	30.5%	(77 468)	41.8%	(15.1%)
Net Cash from/(used) Investing Activities	**(370 249)**	**(13 687)**	**3.7%**	**(65 760)**	**17.8%**	**(79 446)**	**21.5%**	**59 463**	**257.7%**	**(210.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**(33)**	**-**	**-**	**-**	**(33)**	**-**	**(84)**	**(.6%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(33)	-	-	-	(33)	-	(84)	(.6%)	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(33)**	**-**	**-**	**-**	**(33)**	**-**	**(84)**	**(.6%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(330 532)**	**98 657**	**(29.8%)**	**46 485**	**(14.1%)**	**145 142**	**(43.9%)**	**128 521**	**(416.2%)**	**(63.8%)**
Cash/cash equivalents at the year begin:	-	(72 272)	-	26 385	-	(72 272)	-	(48 084)	99.2%	(154.9%)
Cash/cash equivalents at the year end:	**(330 532)**	**26 385**	**(8.0%)**	**72 870**	**(22.0%)**	**72 870**	**(22.0%)**	**80 437**	**13.4%**	**(9.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 607	10.0%	3 032	3.5%	2 976	3.5%	71 034	82.9%	85 649	24.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	23 645	58.2%	3 884	9.6%	2 120	5.2%	11 005	27.1%	40 654	11.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 883	11.9%	1 763	3.1%	2 441	4.2%	46 603	80.8%	57 690	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 630	8.2%	458	2.3%	402	2.0%	17 465	87.5%	19 955	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 654	6.3%	561	2.2%	483	1.9%	23 357	89.6%	26 055	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 486	4.2%	2 133	2.0%	2 056	1.9%	97 184	91.8%	105 859	30.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 203	8.3%	388	2.7%	134	.9%	12 828	88.1%	14 553	4.2%	-	-	-	-
Total By Income Source	**48 108**	**13.7%**	**12 219**	**3.5%**	**10 612**	**3.0%**	**279 476**	**79.8%**	**350 415**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 784	9.3%	1 058	2.6%	1 814	4.5%	34 091	83.7%	40 748	11.6%	-	-	-	-
Commercial	15 361	47.5%	2 134	6.6%	1 143	3.5%	13 671	42.3%	32 309	9.2%	-	-	-	-
Households	28 963	10.4%	9 027	3.3%	7 655	2.8%	231 714	83.5%	277 358	79.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**48 108**	**13.7%**	**12 219**	**3.5%**	**10 612**	**3.0%**	**279 476**	**79.8%**	**350 415**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 540	100.0%	-	-	-	-	-	-	10 540	55.0%
Bulk Water	1 644	100.0%	-	-	-	-	-	-	1 644	8.6%
PAYE deductions	1 884	100.0%	-	-	-	-	-	-	1 884	9.8%
VAT (output less input)	(3 200)	100.0%	-	-	-	-	-	-	(3 200)	(16.7%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	949	100.0%	-	-	-	-	-	-	949	5.0%
Other	7 355	100.0%	-	-	-	-	-	-	7 355	38.4%
Total	**19 173**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**19 173**	**100.0%**

Contact Details

Municipal Manager	SW Kekana	015 491 9604
Financial Manager	Jack Mphago	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**106 310**	**41 425**	**39.0%**	**35 926**	**33.8%**	**77 351**	**72.8%**	**31 878**	**65.3%**	**12.7%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	729	275	37.8%	510	70.0%	785	107.7%	184	49.3%	177.8%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 020	1 072	17.8%	1 727	28.7%	2 799	46.5%	996	42.0%	73.5%
Interest earned - outstanding debtors	3	0	.1%	0	.4%	0	.5%	6	130.2%	(99.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	95	18	19.4%	-	-	18	19.4%	2	-	(100.0%)
Transfers recognised - operational	99 420	40 040	40.3%	33 676	33.9%	73 716	74.1%	30 689	66.7%	9.7%
Other own revenue	43	20	46.5%	12	27.5%	32	74.0%	1	276.3%	1 173.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**128 341**	**23 680**	**18.5%**	**30 162**	**23.5%**	**53 842**	**42.0%**	**31 006**	**42.2%**	**(2.7%)**
Employee related costs	62 538	13 645	21.8%	13 482	21.6%	27 128	43.4%	12 306	44.6%	9.6%
Remuneration of councillors	5 879	1 356	23.1%	1 355	23.0%	2 711	46.1%	1 301	46.9%	4.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 144	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 587	1 097	7.5%	2 042	14.0%	3 139	21.5%	2 295	28.1%	(11.0%)
Transfers and grants	15 821	3 375	21.3%	8 245	52.1%	11 620	73.4%	10 034	54.0%	(17.8%)
Other expenditure	20 296	4 207	20.7%	5 038	24.8%	9 245	45.5%	5 069	41.9%	(.6%)
Loss on disposal of PPE	75	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 031)**	**17 746**		**5 763**		**23 509**		**872**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(22 031)**	**17 746**		**5 763**		**23 509**		**872**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(22 031)**	**17 746**		**5 763**		**23 509**		**872**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(22 031)**	**17 746**		**5 763**		**23 509**		**872**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(22 031)**	**17 746**		**5 763**		**23 509**		**872**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**6 729**	**217**	**3.2%**	**2 404**	**35.7%**	**2 621**	**39.0%**	**1 173**	**18.8%**	**104.9%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 729	217	3.2%	2 404	35.7%	2 621	39.0%	1 173	18.8%	104.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**6 729**	**217**	**3.2%**	**2 404**	**35.7%**	**2 621**	**39.0%**	**1 173**	**18.8%**	**104.9%**
Governance and Administration	**1 125**	**217**	**19.3%**	**588**	**52.3%**	**806**	**71.6%**	**551**	**23.4%**	**6.8%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 125	217	19.3%	588	52.3%	806	71.6%	551	23.4%	6.8%
Community and Public Safety	**5 314**	**-**	**-**	**1 815**	**34.2%**	**1 815**	**34.2%**	**622**	**15.5%**	**191.7%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 314	-	-	1 815	34.2%	1 815	34.2%	622	15.5%	191.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**290**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	290	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**106 249**	**40 157**	**37.8%**	**35 926**	**33.8%**	**76 083**	**71.6%**	**31 878**	**65.3%**	**12.7%**
Ratepayers and other	**806**	**295**	**36.6%**	**522**	**64.7%**	**817**	**101.4%**	**187**	**70.1%**	**179.8%**
Government - operating	99 420	38 790	39.0%	33 676	33.9%	72 466	72.9%	30 689	66.7%	9.7%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	6 023	1 072	17.8%	1 727	28.7%	2 799	46.5%	1 002	42.1%	72.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(118 943)**	**(23 406)**	**19.7%**	**(29 468)**	**24.8%**	**(52 874)**	**44.5%**	**(29 833)**	**44.9%**	**(1.2%)**
Suppliers and employees	(103 122)	(20 031)	19.4%	(21 223)	20.6%	(41 254)	40.0%	(19 799)	42.0%	7.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 821)	(3 375)	21.3%	(8 245)	52.1%	(11 620)	73.4%	(10 034)	54.0%	(17.8%)
Net Cash from/(used) Operating Activities	**(12 694)**	**16 751**	**(132.0%)**	**6 458**	**(50.9%)**	**23 209**	**(182.8%)**	**2 045**	**(112.3%)**	**215.8%**
Cash Flow from Investing Activities										
Receipts	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	75	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	75	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(6 729)**	**(217)**	**3.2%**	**(2 404)**	**35.7%**	**(2 621)**	**39.0%**	**(1 173)**	**18.8%**	**104.9%**
Capital assets	(6 729)	(217)	3.2%	(2 404)	35.7%	(2 621)	39.0%	(1 173)	18.8%	104.9%
Net Cash from/(used) Investing Activities	**(6 579)**	**(217)**	**3.3%**	**(2 404)**	**36.5%**	**(2 621)**	**39.8%**	**(1 173)**	**11.2%**	**104.9%**
Cash Flow from Financing Activities										
Receipts	**(6)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(6)	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19 278)**	**16 533**	**(85.8%)**	**4 054**	**(21.0%)**	**20 588**	**(106.8%)**	**872**	**(57.5%)**	**364.8%**
Cash/cash equivalents at the year begin:	71 758	103 719	144.5%	120 252	167.6%	103 719	144.5%	131 312	149.6%	(8.4%)
Cash/cash equivalents at the year end:	**52 480**	**120 252**	**229.1%**	**124 306**	**236.9%**	**124 306**	**236.9%**	**132 184**	**250.3%**	**(6.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53	100.0%	0	-	-	-	-	-	53	100.0%	-	-	-	-
Total By Income Source	**53**	**100.0%**	**0**	**-**	**-**	**-**	**-**	**-**	**53**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53	100.0%	0	-	-	-	-	-	53	100.0%	-	-	-	-
Total By Customer Group	**53**	**100.0%**	**0**	**-**	**-**	**-**	**-**	**-**	**53**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	65	100.0%	-	-	-	-	-	-	65	100.0%
Total	**65**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**65**	**100.0%**

Contact Details

Municipal Manager	Mr M V Letsoalo	014 718 3321
Financial Manager	Ms Nadine Laubscher	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**175 799**	**52 715**	**30.0%**	**50 660**	**28.8%**	**103 375**	**58.8%**	**39 259**	**54.5%**	**29.0%**
Property rates	14 237	5 429	38.1%	7 307	51.3%	12 736	89.5%	3 016	46.6%	142.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 864	9 111	18.6%	8 850	18.1%	17 961	36.8%	8 578	36.2%	3.2%
Service charges - water revenue	1 301	12	.9%	6	.5%	18	1.4%	5	1.4%	12.4%
Service charges - sanitation revenue	410	6	1.4%	6	1.4%	11	2.7%	5	2.7%	8.5%
Service charges - refuse revenue	3 828	780	20.4%	817	21.3%	1 597	41.7%	741	43.3%	10.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	180	39	21.9%	25	13.9%	64	35.8%	38	27.6%	(34.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 589	34 095	42.3%	25 716	31.9%	59 811	74.2%	22 910	70.5%	12.2%
Other own revenue	26 391	3 243	12.3%	7 933	30.1%	11 176	42.3%	3 965	46.8%	100.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**163 230**	**26 295**	**16.1%**	**29 104**	**17.8%**	**55 399**	**33.9%**	**32 921**	**43.1%**	**(11.6%)**
Employee related costs	42 404	11 138	26.3%	10 992	25.9%	22 129	52.2%	10 240	46.0%	7.3%
Remuneration of councillors	9 622	2 161	22.5%	2 202	22.9%	4 363	45.3%	2 179	48.3%	1.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	23 828	5 212	21.9%	4 749	19.9%	9 961	41.8%	4 159	18.8%	14.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	12 577	259	2.1%	500	4.0%	759	6.0%	1 548	23.4%	(67.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	46 799	7 525	16.1%	10 661	22.8%	18 185	38.9%	14 795	57.2%	(27.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 570**	**26 420**		**21 556**		**47 976**		**6 338**		
Transfers recognised - capital	26 727	20 842	78.0%	-	-	20 842	78.0%	14 976	96.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 297**	**47 262**		**21 556**		**68 818**		**21 314**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**39 297**	**47 262**		**21 556**		**68 818**		**21 314**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 297**	**47 262**		**21 556**		**68 818**		**21 314**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 297**	**47 262**		**21 556**		**68 818**		**21 314**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**71 685**	**-**	**-**	**4 030**	**5.6%**	**4 030**	**5.6%**	**7 814**	**19.4%**	**(48.4%)**
National Government	26 727	-	-	3 523	13.2%	3 523	13.2%	6 373	21.5%	(44.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 727**	**-**	**-**	**3 523**	**13.2%**	**3 523**	**13.2%**	**6 373**	**21.5%**	**(44.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	44 958	-	-	506	1.1%	506	1.1%	1 441	15.0%	(64.9%)
Capital Expenditure Standard Classification	**71 685**	**-**	**-**	**4 030**	**5.6%**	**4 030**	**5.6%**	**7 814**	**19.4%**	**(48.4%)**
Governance and Administration	**2 710**	**-**	**-**	**506**	**18.7%**	**506**	**18.7%**	**452**	**25.3%**	**12.1%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 710	-	-	506	18.7%	506	18.7%	452	45.5%	12.1%
Community and Public Safety	**11 755**	**-**	**-**	**906**	**7.7%**	**906**	**7.7%**	**595**	**8.7%**	**52.2%**
Community & Social Services	2 155	-	-	-	-	-	-	285	23.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	9 600	-	-	906	9.4%	906	9.4%	310	6.6%	192.1%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 960**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**21.4%**	**-**
Planning and Development	4 150	-	-	-	-	-	-	-	-	-
Road Transport	810	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**52 260**	**-**	**-**	**2 618**	**5.0%**	**2 618**	**5.0%**	**6 768**	**22.0%**	**(61.3%)**
Electricity	10 330	-	-	2 124	20.6%	2 124	20.6%	458	19.1%	363.6%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	39 180	-	-	493	1.3%	493	1.3%	6 310	22.8%	(92.2%)
Waste Management	2 750	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**198 113**	**54 505**	**27.5%**	**50 654**	**25.6%**	**105 159**	**53.1%**	**39 141**	**54.5%**	**29.4%**
Ratepayers and other	**81 268**	**20 410**	**25.1%**	**24 938**	**30.7%**	**45 348**	**55.8%**	**16 231**	**45.9%**	**53.6%**
Government - operating	80 589	34 095	42.3%	25 716	31.9%	59 811	74.2%	22 910	78.3%	12.2%
Government - capital	31 736	-	-	-	-	-	-	-	-	-
Interest	4 520	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(130 253)**	**(27 007)**	**20.7%**	**(27 511)**	**21.1%**	**(54 518)**	**41.9%**	**(32 820)**	**40.9%**	**(16.2%)**
Suppliers and employees	(125 479)	(27 007)	21.5%	(27 511)	21.9%	(54 518)	43.4%	(32 820)	41.6%	(16.2%)
Finance charges	(3 170)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 604)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**67 860**	**27 499**	**40.5%**	**23 142**	**34.1%**	**50 641**	**74.6%**	**6 321**	**148.6%**	**266.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(32)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(32)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(32)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(3 156)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 156)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(3 156)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**64 672**	**27 499**	**42.5%**	**23 142**	**35.8%**	**50 641**	**78.3%**	**6 321**	**(129.7%)**	**266.1%**
Cash/cash equivalents at the year begin:	-	-	-	27 499	-	-	-	25 888	-	6.2%
Cash/cash equivalents at the year end:	**64 672**	**27 499**	**42.5%**	**50 641**	**78.3%**	**50 641**	**78.3%**	**32 208**	**(129.7%)**	**57.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	46	.5%	28	.3%	29	.3%	9 462	98.9%	9 565	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	350	28.3%	80	6.4%	69	5.6%	739	59.7%	1 239	2.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 603	10.1%	2 025	12.7%	4 392	27.6%	7 865	49.5%	15 886	31.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	63	.7%	30	.3%	21	.2%	9 295	98.8%	9 409	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	78	4.0%	57	2.9%	52	2.7%	1 779	90.5%	1 966	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	384	3.1%	356	2.8%	389	3.1%	11 380	91.0%	12 509	24.7%	-	-	-	-
Total By Income Source	**2 525**	**5.0%**	**2 576**	**5.1%**	**4 952**	**9.8%**	**40 521**	**80.1%**	**50 574**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 525	5.0%	2 576	5.1%	4 952	9.8%	40 521	80.1%	50 574	100.0%	-	-	-	-
Total By Customer Group	**2 525**	**5.0%**	**2 576**	**5.1%**	**4 952**	**9.8%**	**40 521**	**80.1%**	**50 574**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr P Phahlamohlaka	132 618 400
Financial Manager	Ms R Mohaudi	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**263 603**	**88 288**	**33.5%**	**78 435**	**29.8%**	**166 723**	**63.2%**	**71 493**	**63.1%**	**9.7%**
Property rates	34 000	7 799	22.9%	7 896	23.2%	15 695	46.2%	7 998	89.2%	(1.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	47 000	12 214	26.0%	12 649	26.9%	24 864	52.9%	12 541	37.3%	.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	695	-	694	-	1 389	-	644	38.0%	7.8%
Service charges - other	2 905	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	705	217	30.7%	220	31.2%	436	61.9%	178	73.3%	23.7%
Interest earned - external investments	630	562	89.1%	567	89.9%	1 128	179.1%	262	5.3%	115.9%
Interest earned - outstanding debtors	3 820	1 178	30.8%	1 301	34.1%	2 479	64.9%	1 295	88.8%	.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 200	168	14.0%	101	8.4%	268	22.4%	180	31.3%	(44.1%)
Licences and permits	5 500	1 020	18.5%	1 305	23.7%	2 325	42.3%	1 701	55.0%	(23.3%)
Agency services	7 201	1 810	25.1%	2 206	30.6%	4 016	55.8%	-	-	(100.0%)
Transfers recognised - operational	146 878	60 295	41.1%	49 275	33.5%	109 570	74.6%	43 886	74.4%	12.3%
Other own revenue	14 164	2 331	16.5%	2 221	15.7%	4 553	32.1%	2 806	531.9%	(20.8%)
Gains on disposal of PPE	(400)	-	-	-	-	-	-	-	-	-
Operating Expenditure	**291 068**	**49 103**	**16.9%**	**58 059**	**19.9%**	**107 162**	**36.8%**	**48 399**	**40.3%**	**20.0%**
Employee related costs	99 612	17 412	17.5%	22 360	22.4%	39 771	39.9%	18 590	40.8%	20.3%
Remuneration of councillors	15 058	3 626	24.1%	3 658	24.3%	7 284	48.4%	3 298	49.6%	10.9%
Debt impairment	1 890	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 000	-	-	-	-	-	-	-	-	-
Finance charges	90	-	-	-	-	-	-	-	-	-
Bulk purchases	58 037	11 089	19.1%	11 609	20.0%	22 699	39.1%	10 662	39.7%	8.9%
Other Materials	2 532	485	19.2%	942	37.2%	1 427	56.4%	991	-	(4.9%)
Contracted services	12 754	2 093	16.4%	2 193	17.2%	4 286	33.6%	2 180	-	.6%
Transfers and grants	3 066	64	2.1%	-	-	64	2.1%	-	-	-
Other expenditure	66 429	14 333	21.6%	17 297	26.0%	31 630	47.6%	12 679	37.8%	36.4%
Loss on disposal of PPE	(400)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 465)**	**39 185**		**20 376**		**59 561**		**23 094**		
Transfers recognised - capital	53 596	-	-	12 306	23.0%	12 306	23.0%	15 435	73.2%	(20.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 131**	**39 185**		**32 682**		**71 866**		**38 528**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 131**	**39 185**		**32 682**		**71 866**		**38 528**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 131**	**39 185**		**32 682**		**71 866**		**38 528**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 131**	**39 185**		**32 682**		**71 866**		**38 528**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**59 996**	**213**	**.4%**	**5 120**	**8.5%**	**5 333**	**8.9%**	**16 197**	**34.2%**	**(68.4%)**
National Government	53 596	-	-	4 894	9.1%	4 894	9.1%	16 197	52.3%	(69.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 596**	**-**	**-**	**4 894**	**9.1%**	**4 894**	**9.1%**	**16 197**	**52.3%**	**(69.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 400	213	3.3%	226	3.5%	438	6.9%	-	5.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**59 996**	**213**	**.4%**	**5 120**	**8.5%**	**5 333**	**8.9%**	**16 197**	**34.2%**	**(68.4%)**
Governance and Administration	**1 500**	**204**	**13.6%**	**225**	**15.0%**	**429**	**28.6%**	**16 197**	**35.8%**	**(98.6%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 500	204	13.6%	225	15.0%	429	28.6%	16 197	35.8%	(98.6%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**173.4%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	433.6%	-
Economic and Environmental Services	**43 906**	**6**	**-**	**4 895**	**11.1%**	**4 901**	**11.2%**	**-**	**-**	**(100.0%)**
Planning and Development	1 800	-	-	-	-	-	-	-	-	-
Road Transport	42 106	6	-	4 895	11.6%	4 901	11.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 590**	**3**	**-**	**-**	**-**	**3**	**-**	**-**	**-**	**-**
Electricity	14 590	3	-	-	-	3	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**317 600**	**88 288**	**27.8%**	**91 687**	**28.9%**	**179 975**	**56.7%**	**101 761**	**84.0%**	**(9.9%)**
Ratepayers and other	**112 676**	**26 253**	**23.3%**	**28 592**	**25.4%**	**54 845**	**48.7%**	**40 883**	**76.1%**	**(30.1%)**
Government - operating	146 878	60 295	41.1%	49 275	33.5%	109 570	74.6%	43 886	74.5%	12.3%
Government - capital	53 596	-	-	12 306	23.0%	12 306	23.0%	15 435	-	(20.3%)
Interest	4 451	1 740	39.1%	1 514	34.0%	3 254	73.1%	1 558	25.1%	(2.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(243 174)**	**(47 350)**	**19.5%**	**(77 227)**	**31.8%**	**(124 577)**	**51.2%**	**(49 802)**	**40.9%**	**55.1%**
Suppliers and employees	(240 018)	(47 350)	19.7%	(77 227)	32.2%	(124 577)	51.9%	(49 802)	42.6%	55.1%
Finance charges	(90)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 066)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**74 426**	**40 938**	**55.0%**	**14 460**	**19.4%**	**55 398**	**74.4%**	**51 959**	**513.3%**	**(72.2%)**
Cash Flow from Investing Activities										
Receipts	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	400	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(58 496)**	**(213)**	**.4%**	**(11 956)**	**20.4%**	**(12 169)**	**20.8%**	**-**	**-**	**(100.0%)**
Capital assets	(58 496)	(213)	.4%	(11 956)	20.4%	(12 169)	20.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(58 096)**	**(213)**	**.4%**	**(11 956)**	**20.6%**	**(12 169)**	**20.9%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**266**	**-**	**-**	**23**	**8.6%**	**23**	**8.6%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	266	-	-	23	8.6%	23	8.6%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**266**	**-**	**-**	**23**	**8.6%**	**23**	**8.6%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**16 596**	**40 725**	**245.4%**	**2 527**	**15.2%**	**43 252**	**260.6%**	**51 959**	**(878.1%)**	**(95.1%)**
Cash/cash equivalents at the year begin:	7 492	-	-	40 725	543.6%	-	-	62 136	-	(34.5%)
Cash/cash equivalents at the year end:	**24 088**	**40 725**	**169.1%**	**43 252**	**179.6%**	**43 252**	**179.6%**	**114 095**	**(878.1%)**	**(62.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	442	6.2%	282	4.0%	118	1.7%	6 240	88.1%	7 082	13.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 144	37.8%	2 435	22.2%	1 002	9.1%	3 390	30.9%	10 972	21.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 460	8.8%	890	5.4%	650	3.9%	13 544	81.9%	16 543	32.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	172	12.3%	90	6.5%	50	3.6%	1 085	77.6%	1 398	2.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	232	13.8%	111	6.6%	56	3.3%	1 287	76.4%	1 685	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 473	10.7%	754	5.5%	609	4.4%	10 895	79.3%	13 732	26.7%	-	-	-	-
Total By Income Source	**7 923**	**15.4%**	**4 562**	**8.9%**	**2 485**	**4.8%**	**36 442**	**70.9%**	**51 412**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	253	15.9%	240	15.1%	94	5.9%	1 002	63.1%	1 589	3.1%	-	-	-	-
Commercial	3 200	42.6%	1 135	15.1%	472	6.3%	2 698	35.9%	7 505	14.6%	-	-	-	-
Households	2 649	10.5%	1 691	6.7%	1 003	4.0%	19 785	78.7%	25 127	48.9%	-	-	-	-
Other	1 821	10.6%	1 496	8.7%	917	5.3%	12 957	75.4%	17 191	33.4%	-	-	-	-
Total By Customer Group	**7 923**	**15.4%**	**4 562**	**8.9%**	**2 485**	**4.8%**	**36 442**	**70.9%**	**51 412**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms MM Mtsweni	013 262 3056
Financial Manager	Mr R Palmer	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**213 771**	**78 758**	**36.8%**	**64 909**	**30.4%**	**143 667**	**67.2%**	**105 745**	**82.5%**	**(38.6%)**
Property rates	28 813	6 517	22.6%	6 587	22.9%	13 105	45.5%	6 934	50.7%	(5.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	100	4	4.5%	23	23.4%	28	27.9%	8	-	205.1%
Interest earned - external investments	4 085	1 702	41.7%	1 821	44.6%	3 523	86.3%	801	32.5%	127.3%
Interest earned - outstanding debtors	5 251	2 735	52.1%	2 935	55.9%	5 671	108.0%	1 404	64.1%	109.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	10	13	126.0%	6	56.8%	18	182.8%	-	-	(100.0%)
Licences and permits	4 848	1 022	21.1%	946	19.5%	1 967	40.6%	904	44.7%	4.6%
Agency services	1 212	220	18.1%	153	12.6%	373	30.7%	-	-	(100.0%)
Transfers recognised - operational	160 440	66 374	41.4%	52 311	32.6%	118 684	74.0%	95 544	106.0%	(45.3%)
Other own revenue	9 013	172	1.9%	127	1.4%	299	3.3%	149	1.6%	(14.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**198 198**	**28 897**	**14.6%**	**29 522**	**14.9%**	**58 419**	**29.5%**	**27 452**	**30.8%**	**7.5%**
Employee related costs	55 151	9 640	17.5%	11 477	20.8%	21 117	38.3%	8 180	34.8%	40.3%
Remuneration of councillors	16 703	3 954	23.7%	2 604	15.6%	6 558	39.3%	4 407	52.8%	(40.9%)
Debt impairment	12 563	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 066	3 062	12.7%	3 349	13.9%	6 410	26.6%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	34 211	2 949	8.6%	2 961	8.7%	5 910	17.3%	5 541	25.6%	(46.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	55 504	9 291	16.7%	9 131	16.5%	18 422	33.2%	9 324	32.6%	(2.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 573**	**49 862**		**35 387**		**85 249**		**78 293**		
Transfers recognised - capital	54 870	-	-	25 315	46.1%	25 315	46.1%	10 701	23.6%	136.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 443**	**49 862**		**60 702**		**110 564**		**88 994**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**70 443**	**49 862**		**60 702**		**110 564**		**88 994**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 443**	**49 862**		**60 702**		**110 564**		**88 994**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 443**	**49 862**		**60 702**		**110 564**		**88 994**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**147 720**	**15 641**	**10.6%**	**8 613**	**5.8%**	**24 254**	**16.4%**	**11 615**	**17.1%**	**(25.9%)**
National Government	85 717	15 641	18.2%	8 613	10.0%	24 254	28.3%	11 615	17.1%	(25.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**85 717**	**15 641**	**18.2%**	**8 613**	**10.0%**	**24 254**	**28.3%**	**11 615**	**17.1%**	**(25.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	62 003	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**147 720**	**15 641**	**10.6%**	**8 613**	**5.8%**	**24 254**	**16.4%**	**11 615**	**17.1%**	**(25.9%)**
Governance and Administration	**5 991**	**5 586**	**93.2%**	**16**	**.3%**	**5 602**	**93.5%**	**202**	**7.6%**	**(92.1%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 991	4 700	117.8%	-	-	4 700	117.8%	9	.3%	(100.0%)
Corporate Services	2 000	886	44.3%	16	.8%	902	45.1%	193	13.6%	(91.8%)
Community and Public Safety	**12 790**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1 380	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 410	-	-	-	-	-	-	-	-	-
Public Safety	2 500	-	-	-	-	-	-	-	-	-
Housing	2 500	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**128 940**	**10 055**	**7.8%**	**8 597**	**6.7%**	**18 652**	**14.5%**	**10 703**	**18.7%**	**(19.7%)**
Planning and Development	950	-	-	-	-	-	-	-	-	-
Road Transport	127 989	10 055	7.9%	8 597	6.7%	18 652	14.6%	10 703	19.1%	(19.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**710**	**28.5%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	710	28.5%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**250 777**	**7 827**	**3.1%**	**57 335**	**22.9%**	**65 162**	**26.0%**	**78 886**	**68.8%**	**(27.3%)**
Ratepayers and other	**31 383**	**4 872**	**15.5%**	**3 799**	**12.1%**	**8 671**	**27.6%**	**11 709**	**36.3%**	**(67.6%)**
Government - operating	160 440	1 290	.8%	51 715	32.2%	53 005	33.0%	48 028	75.4%	7.7%
Government - capital	54 870	-	-	-	-	-	-	18 346	80.4%	(100.0%)
Interest	4 085	1 666	40.8%	1 821	44.6%	3 487	85.4%	804	31.9%	126.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(163 797)**	**(23 229)**	**14.2%**	**(22 447)**	**13.7%**	**(45 676)**	**27.9%**	**(27 064)**	**40.0%**	**(17.1%)**
Suppliers and employees	(163 797)	(23 229)	14.2%	(22 447)	13.7%	(45 676)	27.9%	(27 064)	40.0%	(17.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**86 980**	**(15 402)**	**(17.7%)**	**34 888**	**40.1%**	**19 486**	**22.4%**	**51 822**	**109.8%**	**(32.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(147 720)**	**(14 686)**	**9.9%**	**(12 208)**	**8.3%**	**(26 894)**	**18.2%**	**(16 312)**	**25.8%**	**(25.2%)**
Capital assets	(147 720)	(14 686)	9.9%	(12 208)	8.3%	(26 894)	18.2%	(16 312)	25.8%	(25.2%)
Net Cash from/(used) Investing Activities	**(147 720)**	**(14 686)**	**9.9%**	**(12 208)**	**8.3%**	**(26 894)**	**18.2%**	**(16 312)**	**25.8%**	**(25.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(60 740)**	**(30 088)**	**49.5%**	**22 680**	**(37.3%)**	**(7 408)**	**12.2%**	**35 510**	**(1 107.6%)**	**(36.1%)**
Cash/cash equivalents at the year begin:	78 881	-	-	(30 088)	(38.1%)	-	-	142 846	145.8%	(121.1%)
Cash/cash equivalents at the year end:	**18 142**	**(30 088)**	**(165.8%)**	**(7 408)**	**(40.8%)**	**(7 408)**	**(40.8%)**	**178 357**	**297.1%**	**(104.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 577	100.0%	-	-	-	-	-	-	1 577	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 577**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 577**	**100.0%**

Contact Details

Municipal Manager	ME Moropa	013 265 8600
Financial Manager	Mrs Dorothy Sekgololo Diale	013 265 8600

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: FETAKGOMO (LIM474)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**72 176**	**27 269**	**37.8%**	**25 434**	**35.2%**	**52 702**	**73.0%**	**19 656**	**71.0%**	**29.4%**
Property rates	4 000	2 279	57.0%	2 279	57.0%	4 557	113.9%	1 001	148.3%	127.5%
Property rates - penalties and collection charges	21	5	23.5%	51	240.5%	56	263.9%	15	87.4%	233.7%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	5 157	865	16.8%	892	17.3%	1 757	34.1%	-	-	(100.0%)
Rental of facilities and equipment	291	3	.9%	13	4.5%	16	5.3%	5	-	171.5%
Interest earned - external investments	1 450	312	21.5%	467	32.2%	779	53.7%	28	35.1%	1 593.2%
Interest earned - outstanding debtors	70	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	350	159	45.5%	120	34.4%	279	79.8%	7	16.5%	1 630.1%
Licences and permits	3 000	443	14.8%	458	15.3%	900	30.0%	217	26.5%	110.5%
Agency services	450	46	10.1%	-	-	46	10.1%	182	34.1%	(100.0%)
Transfers recognised - operational	57 379	23 127	40.3%	21 154	36.9%	44 281	77.2%	17 007	75.4%	24.4%
Other own revenue	7	31	446.6%	-	-	31	446.6%	1 193	94.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**77 099**	**16 283**	**21.1%**	**17 921**	**23.2%**	**34 204**	**44.4%**	**16 381**	**50.6%**	**9.4%**
Employee related costs	32 786	6 858	20.9%	7 542	23.0%	14 400	43.9%	7 550	52.0%	(.1%)
Remuneration of councillors	7 357	1 915	26.0%	1 914	26.0%	3 830	52.1%	1 569	44.1%	22.0%
Debt impairment	6 288	1 048	16.7%	2 744	43.6%	3 792	60.3%	-	-	(100.0%)
Depreciation and asset impairment	3 270	567	17.3%	1 090	33.3%	1 657	50.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	1 500	370	24.7%	123	8.2%	493	32.9%	430	33.0%	(71.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 000	722	24.1%	704	23.5%	1 426	47.5%	624	-	12.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 899	4 804	21.0%	3 803	16.6%	8 607	37.6%	6 210	49.3%	(38.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 923)**	**10 986**		**7 513**		**18 498**		**3 275**		
Transfers recognised - capital	19 042	1 285	6.7%	1 040	5.5%	2 324	12.2%	536	-	93.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 119**	**12 270**		**8 552**		**20 823**		**3 811**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 119**	**12 270**		**8 552**		**20 823**		**3 811**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 119**	**12 270**		**8 552**		**20 823**		**3 811**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 119**	**12 270**		**8 552**		**20 823**		**3 811**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**23 867**	**1 973**	**8.3%**	**1 259**	**5.3%**	**3 232**	**13.5%**	**5 298**	**37.7%**	**(76.2%)**
National Government	19 042	1 747	9.2%	975	5.1%	2 722	14.3%	4 711	41.6%	(79.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 042**	**1 747**	**9.2%**	**975**	**5.1%**	**2 722**	**14.3%**	**4 711**	**41.6%**	**(79.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 825	226	4.7%	284	5.9%	510	10.6%	587	21.2%	(51.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23 867**	**1 973**	**8.3%**	**1 259**	**5.3%**	**3 232**	**13.5%**	**5 298**	**37.7%**	**(76.2%)**
Governance and Administration	**2 040**	**56**	**2.7%**	**224**	**11.0%**	**280**	**13.7%**	**1 582**	**141.1%**	**(85.8%)**
Executive & Council	30	23	78.1%	-	-	23	78.1%	-	-	-
Budget & Treasury Office	70	-	-	-	-	-	-	-	10.7%	-
Corporate Services	1 940	32	1.7%	224	11.6%	257	13.2%	1 582	163.2%	(85.8%)
Community and Public Safety	**18 515**	**1 918**	**10.4%**	**815**	**4.4%**	**2 733**	**14.8%**	**1 310**	**56.9%**	**(37.8%)**
Community & Social Services	18 515	1 918	10.4%	815	4.4%	2 733	14.8%	1 310	56.9%	(37.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 312**	**-**	**-**	**219**	**6.6%**	**219**	**6.6%**	**2 405**	**28.1%**	**(90.9%)**
Planning and Development	3 312	-	-	219	6.6%	219	6.6%	2 405	28.1%	(90.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**84 601**	**28 741**	**34.0%**	**30 276**	**35.8%**	**59 017**	**69.8%**	**37 209**	**86.9%**	**(18.6%)**
Ratepayers and other	**6 830**	**1 373**	**20.1%**	**1 640**	**24.0%**	**3 013**	**44.1%**	**15 398**	**293.7%**	**(89.4%)**
Government - operating	57 379	25 224	44.0%	17 949	31.3%	43 173	75.2%	15 635	75.7%	14.8%
Government - capital	19 042	2 007	10.5%	10 670	56.0%	12 677	66.6%	6 048	52.8%	76.4%
Interest	1 350	136	10.1%	17	1.3%	154	11.4%	128	14.3%	(86.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(65 314)**	**(15 925)**	**24.4%**	**(14 975)**	**22.9%**	**(30 899)**	**47.3%**	**(12 497)**	**49.9%**	**19.8%**
Suppliers and employees	(65 225)	(15 925)	24.4%	(13 084)	20.1%	(29 009)	44.5%	(12 497)	49.7%	4.7%
Finance charges	(89)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	(1 890)	-	(1 890)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**19 287**	**12 816**	**66.5%**	**15 301**	**79.3%**	**28 118**	**145.8%**	**24 712**	**176.0%**	**(38.1%)**
Cash Flow from Investing Activities										
Receipts	**(1 270)**	**-**	**-**	**7 500**	**(590.6%)**	**7 500**	**(590.6%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(1 270)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	7 500	-	7 500	-	-	-	(100.0%)
Payments	**(22 867)**	**(2 124)**	**9.3%**	**(1 258)**	**5.5%**	**(3 382)**	**14.8%**	**(7 582)**	**58.6%**	**(83.4%)**
Capital assets	(22 867)	(2 124)	9.3%	(1 258)	5.5%	(3 382)	14.8%	(7 582)	58.6%	(83.4%)
Net Cash from/(used) Investing Activities	**(24 137)**	**(2 124)**	**8.8%**	**6 242**	**(25.9%)**	**4 118**	**(17.1%)**	**(7 582)**	**58.6%**	**(182.3%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 559**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	5 559	-	(100.0%)
Payments	**(218)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(218)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(218)**	**-**	**-**	**-**	**-**	**-**	**-**	**5 559**	**(3 956.6%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(5 068)**	**10 692**	**(211.0%)**	**21 543**	**(425.1%)**	**32 236**	**(636.0%)**	**22 689**	**805.7%**	**(5.1%)**
Cash/cash equivalents at the year begin:	12 436	247	2.0%	10 939	88.0%	247	2.0%	14 434	52.6%	(24.2%)
Cash/cash equivalents at the year end:	**7 368**	**10 939**	**148.5%**	**32 482**	**440.9%**	**32 482**	**440.9%**	**37 123**	**367.1%**	**(12.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	645	10.1%	645	10.1%	639	10.0%	4 442	69.7%	6 371	49.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	297	5.4%	298	5.4%	296	5.3%	4 651	83.9%	5 542	42.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	8.0%	72	7.2%	55	5.5%	796	79.3%	1 004	7.8%	-	-	-	-
Total By Income Source	**1 022**	**7.9%**	**1 015**	**7.9%**	**991**	**7.7%**	**9 889**	**76.6%**	**12 917**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	375	8.7%	374	8.7%	358	8.3%	3 198	74.3%	4 305	33.3%	-	-	-	-
Commercial	227	12.4%	229	12.5%	228	12.5%	1 148	62.7%	1 832	14.2%	-	-	-	-
Households	354	6.1%	354	6.1%	352	6.1%	4 752	81.8%	5 813	45.0%	-	-	-	-
Other	66	6.8%	59	6.1%	52	5.4%	790	81.7%	967	7.5%	-	-	-	-
Total By Customer Group	**1 022**	**7.9%**	**1 015**	**7.9%**	**991**	**7.7%**	**9 889**	**76.6%**	**12 917**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	100.0%	-	-	-	-	-	-	25	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**25**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**25**	**100.0%**

Contact Details

Municipal Manager	Mrs M E Lebepe	015 622 8001
Financial Manager	Mr J Makgata	015 622 8011

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TUBATSE (LIM475)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**-**	**175 693**	**-**	**68 225**	**-**	**243 918**	**-**	**18 143**	**-**	**276.0%**
Property rates	-	45 685	-	13 464	-	59 149	-	11 385	-	18.3%
Property rates - penalties and collection charges	-	1 021	-	1 389	-	2 409	-	523	-	165.7%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	1 772	-	2 008	-	3 780	-	2 410	-	(16.7%)
Service charges - other	-	-	-	-	-	-	-	(0)	-	(100.0%)
Rental of facilities and equipment	-	152	-	116	-	268	-	118	-	(1.5%)
Interest earned - external investments	-	-	-	238	-	238	-	605	-	(60.7%)
Interest earned - outstanding debtors	-	175	-	209	-	384	-	83	-	152.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	72	-	44	-	117	-	89	-	(50.3%)
Licences and permits	-	1 860	-	1 361	-	3 221	-	2 202	-	(38.2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	124 602	-	49 138	-	173 740	-	100	-	48 925.2%
Other own revenue	-	354	-	258	-	612	-	629	-	(59.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**-**	**46 948**	**-**	**59 157**	**-**	**106 105**	**-**	**48 821**	**-**	**21.2%**
Employee related costs	-	22 408	-	22 002	-	44 410	-	20 325	-	8.2%
Remuneration of councillors	-	4 062	-	4 062	-	8 124	-	3 786	-	7.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	656	-	-	-	656	-	13	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	2 337	-	3 222	-	5 559	-	4 624	-	(30.3%)
Transfers and grants	-	704	-	460	-	1 164	-	856	-	(46.2%)
Other expenditure	-	16 782	-	29 411	-	46 193	-	19 217	-	53.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**128 745**		**9 068**		**137 813**		**(30 677)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**128 745**		**9 068**		**137 813**		**(30 677)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**128 745**		**9 068**		**137 813**		**(30 677)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**128 745**		**9 068**		**137 813**		**(30 677)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**128 745**		**9 068**		**137 813**		**(30 677)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 136**	**6.1%**	**(100.0%)**
National Government	-	-	-	-	-	-	-	3 136	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 136**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 136**	**6.1%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 077**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	2 077	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 059**	**2.1%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	1 059	2.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**531 372**	**124 633**	**23.5%**	**68 225**	**12.8%**	**192 859**	**36.3%**	**18 143**	**70.6%**	**276.0%**
Ratepayers and other	**107 868**	**35 327**	**32.8%**	**18 640**	**17.3%**	**53 967**	**50.0%**	**17 355**	**73.6%**	**7.4%**
Government - operating	420 004	89 027	21.2%	49 138	11.7%	138 165	32.9%	100	70.2%	48 925.2%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	3 500	280	8.0%	447	12.8%	727	20.8%	688	26.0%	(35.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(525 771)**	**(47 159)**	**9.0%**	**(59 157)**	**11.3%**	**(106 317)**	**20.2%**	**(48 821)**	**65.3%**	**21.2%**
Suppliers and employees	(519 969)	(45 580)	8.8%	(58 697)	11.3%	(104 278)	20.1%	(47 952)	67.2%	22.4%
Finance charges	(1 850)	(656)	35.5%	-	-	(656)	35.5%	(13)	25.5%	(100.0%)
Transfers and grants	(3 952)	(923)	23.3%	(460)	11.6%	(1 383)	35.0%	(856)	32.2%	(46.2%)
Net Cash from/(used) Operating Activities	**5 600**	**77 474**	**1 383.4%**	**9 068**	**161.9%**	**86 542**	**1 545.3%**	**(30 677)**	**83.3%**	**(129.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 089)**	**16.5%**	**(100.0%)**
Capital assets	-	-	-	-	-	-	-	(6 089)	16.5%	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 089)**	**16.5%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**(29 391)**	**-**	**12**	**-**	**(29 379)**	**-**	**7**	**-**	**85.0%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(29 056)	-	-	-	(29 056)	-	-	-	-
Increase (decrease) in consumer deposits	-	(335)	-	12	-	(323)	-	7	-	85.0%
Payments	**-**	**(15 978)**	**-**	**-**	**-**	**(15 978)**	**-**	**(171)**	**-**	**(100.0%)**
Repayment of borrowing	-	(15 978)	-	-	-	(15 978)	-	(171)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(45 369)**	**-**	**12**	**-**	**(45 357)**	**-**	**(164)**	**-**	**(107.4%)**
Net Increase/(Decrease) in cash held	**5 600**	**32 105**	**573.3%**	**9 080**	**162.1%**	**41 186**	**735.4%**	**(36 931)**	**(326.2%)**	**(124.6%)**
Cash/cash equivalents at the year begin:	-	-	-	32 105	-	-	-	23 310	-	37.7%
Cash/cash equivalents at the year end:	**5 600**	**32 105**	**573.3%**	**41 186**	**735.4%**	**41 186**	**735.4%**	**(13 620)**	**(326.2%)**	**(402.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	638	74.8%	201	23.6%	5	.6%	10	1.1%	853	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**638**	**74.8%**	**201**	**23.6%**	**5**	**.6%**	**10**	**1.1%**	**853**	**100.0%**

Contact Details

Municipal Manager	Adelaide Mamonyepau	013 231 1123
Financial Manager	MW Maepa	013 231 1220

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**522 264**	**33 796**	**6.5%**	**304 655**	**58.3%**	**338 452**	**64.8%**	**138 872**	**63.1%**	**119.4%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	31 581	3 379	10.7%	5 785	18.3%	9 164	29.0%	14 787	-	(60.9%)
Service charges - sanitation revenue	6 111	73	1.2%	1 937	31.7%	2 011	32.9%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	1 553	9.9%	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	415	-	1 254	-	1 669	-	143	21.1%	775.7%
Interest earned - outstanding debtors	-	233	-	632	-	865	-	173	201.7%	265.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	430 288	29 320	6.8%	290 361	67.5%	319 681	74.3%	120 862	73.3%	140.2%
Other own revenue	54 284	376	.7%	4 686	8.6%	5 063	9.3%	1 355	9.9%	245.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**595 875**	**98 468**	**16.5%**	**131 829**	**22.1%**	**230 297**	**38.6%**	**84 820**	**46.0%**	**55.4%**
Employee related costs	236 623	58 919	24.9%	60 152	25.4%	119 071	50.3%	52 734	51.3%	14.1%
Remuneration of councillors	8 548	2 653	31.0%	2 651	31.0%	5 304	62.0%	1 993	45.9%	33.0%
Debt impairment	11 308	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	75 048	-	-	-	-	-	-	-	-	-
Finance charges	609	-	-	-	-	-	-	1	1.7%	(100.0%)
Bulk purchases	73 000	16 455	22.5%	29 733	40.7%	46 187	63.3%	(10 419)	76.9%	(385.4%)
Other Materials	46 854	-	-	-	-	-	-	-	-	-
Contracted services	37 942	6 411	16.9%	11 737	30.9%	18 148	47.8%	18 142	41.9%	(35.3%)
Transfers and grants	2 400	-	-	-	-	-	-	-	-	-
Other expenditure	103 542	14 029	13.5%	27 557	26.6%	41 586	40.2%	22 369	35.3%	23.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(73 610)**	**(64 672)**		**172 826**		**108 155**		**54 053**		
Transfers recognised - capital	849 317	256 979	30.3%	50 910	6.0%	307 889	36.3%	197 066	30.1%	(74.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**775 707**	**192 307**		**223 737**		**416 044**		**251 119**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**775 707**	**192 307**		**223 737**		**416 044**		**251 119**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**775 707**	**192 307**		**223 737**		**416 044**		**251 119**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**775 707**	**192 307**		**223 737**		**416 044**		**251 119**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**849 317**	**71 090**	**8.4%**	**199 410**	**23.5%**	**270 500**	**31.8%**	**100 936**	**17.3%**	**97.6%**
National Government	831 717	68 457	8.2%	199 410	24.0%	267 867	32.2%	100 445	17.3%	98.5%
Provincial Government	17 600	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**849 317**	**68 457**	**8.1%**	**199 410**	**23.5%**	**267 867**	**31.5%**	**100 445**	**17.3%**	**98.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 534	-	-	-	2 534	-	-	-	-
Public contributions and donations	-	98	-	-	-	98	-	490	12.4%	(100.0%)
Capital Expenditure Standard Classification	**849 317**	**71 090**	**8.4%**	**199 410**	**23.5%**	**270 500**	**31.8%**	**100 936**	**17.3%**	**97.6%**
Governance and Administration	**1 340**	**212**	**15.8%**	**595**	**44.4%**	**807**	**60.2%**	**341**	**9.9%**	**74.6%**
Executive & Council	200	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	440	85	19.4%	209	47.5%	294	66.9%	-	6.2%	(100.0%)
Corporate Services	700	127	18.1%	386	55.2%	513	73.3%	341	12.2%	13.3%
Community and Public Safety	**150**	**-**	**-**	**30**	**20.0%**	**30**	**20.0%**	**149**	**49.8%**	**(79.9%)**
Community & Social Services	-	-	-	30	-	30	-	149	49.8%	(79.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	50	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**847 827**	**70 878**	**8.4%**	**198 785**	**23.4%**	**269 663**	**31.8%**	**100 445**	**17.3%**	**97.9%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	639 491	70 459	11.0%	147 644	23.1%	218 104	34.1%	64 867	15.0%	127.6%
Waste Water Management	208 336	418	.2%	51 140	24.5%	51 559	24.7%	35 578	31.2%	43.7%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 340 889**	**290 775**	**21.7%**	**374 196**	**27.9%**	**664 971**	**49.6%**	**335 927**	**41.8%**	**11.4%**
Ratepayers and other	**54 284**	**3 828**	**7.1%**	**12 409**	**22.9%**	**16 237**	**29.9%**	**17 682**	**21.2%**	**(29.8%)**
Government - operating	430 288	29 320	6.8%	282 321	65.6%	311 641	72.4%	120 862	72.4%	133.6%
Government - capital	849 317	256 979	30.3%	77 663	9.1%	334 641	39.4%	197 066	30.1%	(60.6%)
Interest	7 000	648	9.3%	1 804	25.8%	2 452	35.0%	317	27.3%	469.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(427 855)**	**(98 468)**	**23.0%**	**(131 829)**	**30.8%**	**(230 297)**	**53.8%**	**(84 821)**	**46.4%**	**55.4%**
Suppliers and employees	(424 846)	(98 468)	23.2%	(131 829)	31.0%	(230 297)	54.2%	(84 819)	46.7%	55.4%
Finance charges	(609)	-	-	-	-	-	-	(1)	1.7%	(100.0%)
Transfers and grants	(2 400)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**913 034**	**192 307**	**21.1%**	**242 367**	**26.5%**	**434 674**	**47.6%**	**251 107**	**39.4%**	**(3.5%)**
Cash Flow from Investing Activities										
Receipts	**(26 847)**	**108 354**	**(403.6%)**	**-**	**-**	**108 354**	**(403.6%)**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(1 769)	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(25 078)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	108 354	-	-	-	108 354	-	-	-	-
Payments	**(837 363)**	**(71 090)**	**8.5%**	**(199 410)**	**23.8%**	**(270 500)**	**32.3%**	**(101 707)**	**15.4%**	**96.1%**
Capital assets	(837 363)	(71 090)	8.5%	(199 410)	23.8%	(270 500)	32.3%	(101 707)	15.4%	96.1%
Net Cash from/(used) Investing Activities	**(864 210)**	**37 264**	**(4.3%)**	**(199 410)**	**23.1%**	**(162 146)**	**18.8%**	**(101 707)**	**15.4%**	**96.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 266)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 266)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 266)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**47 558**	**229 571**	**482.7%**	**42 958**	**90.3%**	**272 529**	**573.0%**	**149 399**	**542.7%**	**(71.2%)**
Cash/cash equivalents at the year begin:	-	-	-	229 571	-	-	-	61 279	-	274.6%
Cash/cash equivalents at the year end:	**47 558**	**229 571**	**482.7%**	**272 529**	**573.0%**	**272 529**	**573.0%**	**210 678**	**542.7%**	**29.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	50	.3%	415	2.7%	461	3.0%	14 382	93.9%	15 308	7.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	(.2%)	0	-	1	(2.2%)	(31)	102.5%	(30)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40 357	20.6%	51 920	26.6%	61 076	31.2%	42 152	21.6%	195 504	92.8%	-	-	-	-
Total By Income Source	**40 407**	**19.2%**	**52 335**	**24.8%**	**61 538**	**29.2%**	**56 502**	**26.8%**	**210 782**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	22	8.3%	40	14.9%	5	1.8%	202	75.0%	269	.1%	-	-	-	-
Commercial	40 358	20.3%	51 976	26.1%	61 135	30.7%	45 553	22.9%	199 022	94.4%	-	-	-	-
Households	27	.2%	319	2.8%	398	3.5%	10 747	93.5%	11 491	5.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**40 407**	**19.2%**	**52 335**	**24.8%**	**61 538**	**29.2%**	**56 502**	**26.8%**	**210 782**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 474	100.0%	-	-	-	-	-	-	1 474	.7%
Bulk Water	4 591	100.0%	-	-	-	-	-	-	4 591	2.3%
PAYE deductions	2 660	100.0%	-	-	-	-	-	-	2 660	1.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 805	100.0%	-	-	-	-	-	-	1 805	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 990	51.0%	10 057	34.2%	3 007	10.2%	1 337	4.5%	29 390	14.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	40 736	25.0%	40 736	25.0%	40 736	25.0%	40 736	25.0%	162 944	80.3%
Total	**66 256**	**32.7%**	**50 793**	**25.0%**	**43 743**	**21.6%**	**42 073**	**20.7%**	**202 864**	**100.0%**

Contact Details

Municipal Manager	Ms M Mokoko	013 262 7312
Financial Manager	Ms M Mokono	013 262 7675

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**273 721**	**108 826**	**39.8%**	**82 702**	**30.2%**	**191 528**	**70.0%**	**79 286**	**76.7%**	**4.3%**
Property rates	32 107	21 418	66.7%	2 571	8.0%	23 989	74.7%	2 231	(1 333.2%)	15.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 979	4 064	15.6%	8 551	32.9%	12 615	48.6%	23 872	115.3%	(64.2%)
Service charges - water revenue	5 038	2 423	48.1%	2 679	53.2%	5 103	101.3%	160	23.4%	1 570.1%
Service charges - sanitation revenue	5 039	736	14.6%	1 534	30.4%	2 270	45.0%	916	205.6%	67.3%
Service charges - refuse revenue	4 402	368	8.4%	823	18.7%	1 191	27.1%	-	-	(100.0%)
Service charges - other	-	62	-	166	-	228	-	791	2 280.9%	(79.0%)
Rental of facilities and equipment	175	112	64.0%	110	63.1%	222	127.1%	101	99.8%	9.1%
Interest earned - external investments	756	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	16 896	4 299	25.4%	4 440	26.3%	8 739	51.7%	3 930	15.5%	13.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	346	87	25.0%	40	11.5%	126	36.5%	52	20.2%	(22.8%)
Licences and permits	-	192	-	210	-	402	-	153	26.4%	37.1%
Agency services	1 061	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	181 564	73 545	40.5%	61 284	33.8%	134 829	74.3%	46 890	72.8%	30.7%
Other own revenue	359	1 515	421.5%	231	64.3%	1 746	485.8%	189	19.0%	22.5%
Gains on disposal of PPE	-	5	-	62	-	68	-	-	-	(100.0%)
Operating Expenditure	**281 889**	**51 750**	**18.4%**	**66 994**	**23.8%**	**118 744**	**42.1%**	**59 994**	**40.3%**	**11.7%**
Employee related costs	90 733	25 473	28.1%	25 458	28.1%	50 930	56.1%	22 723	45.1%	12.0%
Remuneration of councillors	14 288	3 091	21.6%	3 107	21.7%	6 197	43.4%	2 956	37.4%	5.1%
Debt impairment	18 891	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 500	-	-	-	-	-	-	-	-	-
Finance charges	526	3	.5%	39	7.4%	42	7.9%	-	-	(100.0%)
Bulk purchases	32 351	3 742	11.6%	8 382	25.9%	12 124	37.5%	7 023	66.4%	19.3%
Other Materials	15 604	1 826	11.7%	4 193	26.9%	6 020	38.6%	-	-	(100.0%)
Contracted services	24 085	10 258	42.6%	13 351	55.4%	23 609	98.0%	5 998	60.7%	122.6%
Transfers and grants	-	6	-	413	-	418	-	736	3 969.1%	(43.9%)
Other expenditure	77 911	7 351	9.4%	12 052	15.5%	19 403	24.9%	20 558	27.3%	(41.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**101 978**	**14 147**	**13.9%**	**26 409**	**25.9%**	**40 556**	**39.8%**	**32 038**	**42.9%**	**(17.6%)**
National Government	96 427	6 218	6.4%	26 409	27.4%	32 626	33.8%	32 038	55.3%	(17.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**96 427**	**6 218**	**6.4%**	**26 409**	**27.4%**	**32 626**	**33.8%**	**32 038**	**55.3%**	**(17.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 551	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	7 929	-	-	-	7 929	-	-	-	-
Capital Expenditure Standard Classification	**101 978**	**14 147**	**13.9%**	**26 409**	**25.9%**	**40 556**	**39.8%**	**32 038**	**42.9%**	**(17.6%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 869**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 869	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 000**	**-**	**-**	**9 136**	**65.3%**	**9 136**	**65.3%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 000	-	-	9 136	83.1%	9 136	83.1%	-	-	(100.0%)
Environmental Protection	3 000	-	-	-	-	-	-	-	-	-
Trading Services	**86 109**	**6 788**	**7.9%**	**9 623**	**11.2%**	**16 411**	**19.1%**	**12 859**	**31.9%**	**(25.2%)**
Electricity	21 317	2 314	10.9%	1 844	8.6%	4 157	19.5%	5 859	40.2%	(68.5%)
Water	51 545	4 474	8.7%	7 779	15.1%	12 254	23.8%	6 999	30.1%	11.1%
Waste Water Management	13 247	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**7 359**	**-**	**7 649**	**-**	**15 008**	**-**	**19 179**	**123.2%**	**(60.1%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**335 169**	**105 510**	**31.5%**	**125 849**	**37.5%**	**231 359**	**69.0%**	**116 040**	**98.4%**	**8.5%**
Ratepayers and other	**50 873**	**13 536**	**26.6%**	**14 503**	**28.5%**	**28 039**	**55.1%**	**(4 674)**	**80.5%**	**(410.3%)**
Government - operating	181 564	73 587	40.5%	57 158	31.5%	130 745	72.0%	46 854	69.6%	22.0%
Government - capital	101 977	18 387	18.0%	54 188	53.1%	72 575	71.2%	69 930	142.3%	(22.5%)
Interest	756	-	-	-	-	-	-	3 930	74.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(254 497)**	**(97 641)**	**38.4%**	**(82 835)**	**32.5%**	**(180 476)**	**70.9%**	**(101 944)**	**127.4%**	**(18.7%)**
Suppliers and employees	(246 565)	(97 640)	39.6%	(82 796)	33.6%	(180 436)	73.2%	(101 944)	127.4%	(18.8%)
Finance charges	(526)	(1)	.2%	(39)	7.4%	(40)	7.5%	-	-	(100.0%)
Transfers and grants	(7 406)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**80 672**	**7 870**	**9.8%**	**43 013**	**53.3%**	**50 883**	**63.1%**	**14 095**	**50.1%**	**205.2%**
Cash Flow from Investing Activities										
Receipts	**47 838**	**14 000**	**29.3%**	**-**	**-**	**14 000**	**29.3%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	47 838	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	14 000	-	-	-	14 000	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(101 977)**	**(14 147)**	**13.9%**	**(27 421)**	**26.9%**	**(41 568)**	**40.8%**	**(32 706)**	**-**	**(16.2%)**
Capital assets	(101 977)	(14 147)	13.9%	(27 421)	26.9%	(41 568)	40.8%	(32 706)	-	(16.2%)
Net Cash from/(used) Investing Activities	**(54 139)**	**(147)**	**.3%**	**(27 421)**	**50.6%**	**(27 568)**	**50.9%**	**(32 706)**	**-**	**(16.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**26 533**	**7 723**	**29.1%**	**15 593**	**58.8%**	**23 315**	**87.9%**	**(18 611)**	**13.1%**	**(183.8%)**
Cash/cash equivalents at the year begin:	9 203	1 235	13.4%	8 957	97.3%	1 235	13.4%	40 610	-	(77.9%)
Cash/cash equivalents at the year end:	**35 736**	**8 957**	**25.1%**	**24 550**	**68.7%**	**24 550**	**68.7%**	**21 999**	**15.0%**	**11.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 630	17.7%	302	3.3%	1 014	11.0%	6 289	68.1%	9 235	2.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 717	28.5%	302	1.5%	276	1.4%	13 733	68.6%	20 028	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 060	1.6%	3 035	1.5%	3 077	1.6%	187 824	95.3%	196 996	62.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	530	1.4%	519	1.4%	499	1.3%	35 670	95.8%	37 217	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	518	1.4%	492	1.3%	477	1.3%	35 011	95.9%	36 499	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77	.6%	75	.6%	86	.6%	13 193	98.2%	13 431	4.3%	-	-	-	-
Total By Income Source	**11 532**	**3.7%**	**4 725**	**1.5%**	**5 429**	**1.7%**	**291 720**	**93.1%**	**313 406**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	478	2.7%	412	2.4%	375	2.2%	16 133	92.7%	17 397	5.6%	-	-	-	-
Commercial	5 457	18.0%	773	2.6%	825	2.7%	23 198	76.7%	30 252	9.7%	-	-	-	-
Households	5 597	2.1%	3 541	1.3%	4 230	1.6%	252 389	95.0%	265 757	84.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 532**	**3.7%**	**4 725**	**1.5%**	**5 429**	**1.7%**	**291 720**	**93.1%**	**313 406**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	93	1.3%	6 909	98.7%	-	-	-	-	7 002	39.7%
Bulk Water	3 548	100.0%	-	-	-	-	-	-	3 548	20.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	223	14.5%	1 314	85.5%	-	-	-	-	1 536	8.7%
Other	2 509	45.1%	525	9.5%	798	14.4%	1 726	31.0%	5 558	31.5%
Total	**6 372**	**36.1%**	**8 748**	**49.6%**	**798**	**4.5%**	**1 726**	**9.8%**	**17 644**	**100.0%**

Contact Details

Municipal Manager	Vusimuzi Mpila	017 843 4065
Financial Manager	Mpumuzi Nhlabathi	

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**454 553**	**129 582**	**28.5%**	**113 546**	**25.0%**	**243 128**	**53.5%**	**94 202**	**49.0%**	**20.5%**
Property rates	48 055	15 373	32.0%	16 149	33.6%	31 522	65.6%	14 166	48.8%	14.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	166 247	43 829	26.4%	41 000	24.7%	84 829	51.0%	34 905	49.3%	17.5%
Service charges - water revenue	34 671	7 548	21.8%	3 503	10.1%	11 051	31.9%	5 127	42.8%	(31.7%)
Service charges - sanitation revenue	23 005	5 782	25.1%	5 838	25.4%	11 621	50.5%	4 835	57.0%	20.8%
Service charges - refuse revenue	20 438	5 268	25.8%	5 313	26.0%	10 581	51.8%	4 631	53.1%	14.7%
Service charges - other	11 150	481	4.3%	301	2.7%	783	7.0%	323	31.4%	(6.7%)
Rental of facilities and equipment	1 985	428	21.5%	465	23.5%	893	45.0%	443	45.4%	5.2%
Interest earned - external investments	500	171	34.2%	21	4.1%	192	38.3%	301	39.3%	(93.2%)
Interest earned - outstanding debtors	10 373	2 303	22.2%	1 727	16.7%	4 030	38.9%	2 997	37.8%	(42.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	990	48	4.8%	74	7.5%	122	12.3%	48	33.0%	54.6%
Licences and permits	2 397	-	-	992	41.4%	992	41.4%	952	43.2%	4.2%
Agency services	4 844	-	-	1 997	41.2%	1 997	41.2%	1 460	32.1%	36.8%
Transfers recognised - operational	127 110	47 905	37.7%	35 841	28.2%	83 746	65.9%	23 740	63.2%	51.0%
Other own revenue	2 004	188	9.4%	323	16.1%	511	25.5%	274	22.0%	17.9%
Gains on disposal of PPE	785	259	33.0%	-	-	259	33.0%	-	3.4%	-
Operating Expenditure	**541 965**	**91 235**	**16.8%**	**111 325**	**20.5%**	**202 561**	**37.4%**	**93 929**	**39.7%**	**18.5%**
Employee related costs	143 264	32 129	22.4%	32 781	22.9%	64 911	45.3%	30 918	43.6%	6.0%
Remuneration of councillors	10 649	2 536	23.8%	2 479	23.3%	5 015	47.1%	2 225	46.3%	11.4%
Debt impairment	60 546	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 080	-	-	-	-	-	-	11 693	176.8%	(100.0%)
Finance charges	5 759	-	-	-	-	-	-	-	-	-
Bulk purchases	117 138	32 925	28.1%	49 321	42.1%	82 246	70.2%	22 719	34.3%	117.1%
Other Materials	27 230	3 464	12.7%	4 346	16.0%	7 809	28.7%	1 472	-	195.2%
Contracted services	24 293	7 542	31.0%	6 587	27.1%	14 129	58.2%	6 405	55.9%	2.8%
Transfers and grants	34 983	-	-	-	-	-	-	-	-	-
Other expenditure	79 024	12 639	16.0%	15 811	20.0%	28 451	36.0%	18 496	43.4%	(14.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(87 412)**	**38 347**		**2 220**		**40 567**		**273**		
Transfers recognised - capital	-	-	-	2 700	-	2 700	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(87 412)**	**38 347**		**4 920**		**43 267**		**273**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(87 412)**	**38 347**		**4 920**		**43 267**		**273**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(87 412)**	**38 347**		**4 920**		**43 267**		**273**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(87 412)**	**38 347**		**4 920**		**43 267**		**273**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**101 269**	**11 057**	**10.9%**	**10 833**	**10.7%**	**21 890**	**21.6%**	**13 403**	**18.1%**	**(19.2%)**
National Government	78 757	11 057	14.0%	9 556	12.1%	20 613	26.2%	13 399	29.6%	(28.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	19 128	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**97 885**	**11 057**	**11.3%**	**9 556**	**9.8%**	**20 613**	**21.1%**	**13 399**	**19.1%**	**(28.7%)**
Borrowing	2 000	-	-	1 277	63.8%	1 277	63.8%	-	-	(100.0%)
Internally generated funds	400	-	-	-	-	-	-	4	.2%	(100.0%)
Public contributions and donations	984	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**101 269**	**11 057**	**10.9%**	**10 833**	**10.7%**	**21 890**	**21.6%**	**13 403**	**19.2%**	**(19.2%)**
Governance and Administration	**2 400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	2 400	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 939**	**-**	**-**	**-**	**-**	**-**	**-**	**2 137**	**52.3%**	**(100.0%)**
Community & Social Services	4 800	-	-	-	-	-	-	2 137	66.0%	(100.0%)
Sport And Recreation	1 139	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 631**	**3 920**	**12.4%**	**2 419**	**7.6%**	**6 338**	**20.0%**	**4 952**	**13.7%**	**(51.2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	31 631	3 920	12.4%	2 419	7.6%	6 338	20.0%	4 952	13.7%	(51.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 299**	**7 138**	**11.6%**	**8 414**	**13.7%**	**15 552**	**25.4%**	**6 313**	**23.4%**	**33.3%**
Electricity	24 984	6 001	24.0%	6 384	25.6%	12 385	49.6%	2 016	17.6%	216.7%
Water	30 000	194	.6%	309	1.0%	503	1.7%	4 298	31.7%	(92.8%)
Waste Water Management	6 315	942	14.9%	444	7.0%	1 387	22.0%	-	-	(100.0%)
Waste Management	-	-	-	1 277	-	1 277	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**377 868**	**133 570**	**35.3%**	**116 246**	**30.8%**	**249 816**	**66.1%**	**128 472**	**60 498.9%**	**(9.5%)**
Ratepayers and other	**189 565**	**83 191**	**43.9%**	**75 957**	**40.1%**	**159 148**	**84.0%**	**72 548**	**46 519.1%**	**4.7%**
Government - operating	115 576	47 905	41.4%	38 541	33.3%	86 446	74.8%	23 740	65 115.5%	62.3%
Government - capital	63 828	-	-	-	-	-	-	28 886	-	(100.0%)
Interest	8 899	2 474	27.8%	1 748	19.6%	4 222	47.4%	3 297	75 632.7%	(47.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(423 025)**	**(95 732)**	**22.6%**	**(115 250)**	**27.2%**	**(210 982)**	**49.9%**	**(90 776)**	**36 313.7%**	**27.0%**
Suppliers and employees	(400 812)	(95 732)	23.9%	(115 250)	28.8%	(210 982)	52.6%	(90 776)	40 853.6%	27.0%
Finance charges	(485)	-	-	-	-	-	-	-	-	-
Transfers and grants	(21 728)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(45 157)**	**37 838**	**(83.8%)**	**996**	**(2.2%)**	**38 834**	**(86.0%)**	**37 696**	**(424 371.6%)**	**(97.4%)**
Cash Flow from Investing Activities										
Receipts	**10 075**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 724.8%**	**-**
Proceeds on disposal of PPE	10 075	-	-	-	-	-	-	-	2 724.8%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(66 228)**	**(11 057)**	**16.7%**	**(7 344)**	**11.1%**	**(18 401)**	**27.8%**	**(16 911)**	**41 319.6%**	**(56.6%)**
Capital assets	(66 228)	(11 057)	16.7%	(7 344)	11.1%	(18 401)	27.8%	(16 911)	41 319.6%	(56.6%)
Net Cash from/(used) Investing Activities	**(56 153)**	**(11 057)**	**19.7%**	**(7 344)**	**13.1%**	**(18 401)**	**32.8%**	**(16 911)**	**70 970.1%**	**(56.6%)**
Cash Flow from Financing Activities										
Receipts	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(3 462)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 462)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 462)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(102 772)**	**26 781**	**(26.1%)**	**(6 348)**	**6.2%**	**20 433**	**(19.9%)**	**20 785**	**(111 956.3%)**	**(130.5%)**
Cash/cash equivalents at the year begin:	-	(5 861)	-	20 920	-	(5 861)	-	34 788	-	(39.9%)
Cash/cash equivalents at the year end:	**(102 772)**	**20 920**	**(20.4%)**	**14 572**	**(14.2%)**	**14 572**	**(14.2%)**	**55 573**	**(89 565.2%)**	**(73.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 102	9.2%	795	1.8%	763	1.7%	38 723	87.2%	44 383	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 305	26.8%	1 586	3.0%	1 367	2.6%	36 125	67.7%	53 381	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 677	15.8%	1 321	3.1%	1 051	2.5%	33 175	78.6%	42 223	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 317	6.6%	639	1.8%	592	1.7%	31 587	89.9%	35 135	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 027	6.4%	486	1.5%	443	1.4%	28 631	90.6%	31 586	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 208	2.0%	546	.9%	758	1.2%	59 296	95.9%	61 808	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	874	5.8%	597	4.0%	494	3.3%	13 024	86.9%	14 990	5.3%	-	-	-	-
Total By Income Source	**31 509**	**11.1%**	**5 969**	**2.1%**	**5 467**	**1.9%**	**240 561**	**84.9%**	**283 506**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 358	32.2%	188	4.4%	186	4.4%	2 491	59.0%	4 223	1.5%	-	-	-	-
Commercial	13 386	30.2%	1 369	3.1%	1 172	2.6%	28 372	64.0%	44 299	15.6%	-	-	-	-
Households	13 905	6.5%	3 687	1.7%	3 454	1.6%	194 075	90.2%	215 120	75.9%	-	-	-	-
Other	2 860	14.4%	725	3.7%	655	3.3%	15 623	78.7%	19 864	7.0%	-	-	-	-
Total By Customer Group	**31 509**	**11.1%**	**5 969**	**2.1%**	**5 467**	**1.9%**	**240 561**	**84.9%**	**283 506**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 802	22.3%	11 106	25.3%	10 912	24.8%	12 147	27.6%	43 967	23.0%
Bulk Water	-	-	2 938	2.1%	5 099	3.6%	134 271	94.4%	142 307	74.4%
PAYE deductions	1 490	100.0%	-	-	-	-	-	-	1 490	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 988	100.0%	-	-	-	-	-	-	1 988	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 182	76.0%	119	7.6%	255	16.4%	-	-	1 556	.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**14 462**	**7.6%**	**14 163**	**7.4%**	**16 265**	**8.5%**	**146 417**	**76.5%**	**191 308**	**100.0%**

Contact Details

Municipal Manager	Mr M W Zungu	017 801 3753
Financial Manager	Ms T M Lengate	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**299 542**	**92 285**	**30.8%**	**74 760**	**25.0%**	**167 044**	**55.8%**	**49 379**	**47.1%**	**51.4%**
Property rates	25 222	5 283	20.9%	5 174	20.5%	10 457	41.5%	4 747	31.0%	9.0%
Property rates - penalties and collection charges	-	51	-	23	-	74	-	25	-	(9.5%)
Service charges - electricity revenue	85 090	20 100	23.6%	19 972	23.5%	40 072	47.1%	17 579	45.4%	13.6%
Service charges - water revenue	14 863	2 558	17.2%	2 164	14.6%	4 722	31.8%	2 601	42.6%	(16.8%)
Service charges - sanitation revenue	6 047	1 396	23.1%	1 446	23.9%	2 842	47.0%	1 361	34.8%	6.2%
Service charges - refuse revenue	10 324	1 773	17.2%	1 787	17.3%	3 560	34.5%	1 684	49.9%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	525	117	22.4%	115	21.9%	232	44.3%	117	16.3%	(1.7%)
Interest earned - external investments	1 880	474	25.2%	878	46.7%	1 352	71.9%	311	64.3%	182.3%
Interest earned - outstanding debtors	11 576	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 167	183	15.7%	84	7.2%	267	22.9%	245	49.7%	(65.7%)
Licences and permits	26	17	63.8%	-	-	17	63.8%	-	9.4%	-
Agency services	5 800	3 101	53.5%	-	-	3 101	53.5%	960	-	(100.0%)
Transfers recognised - operational	115 106	50 690	44.0%	36 979	32.1%	87 669	76.2%	15 910	56.1%	132.4%
Other own revenue	21 917	6 540	29.8%	6 053	27.6%	12 593	57.5%	2 593	93.8%	133.4%
Gains on disposal of PPE	-	2	-	86	-	87	-	1 246	66.1%	(93.1%)
Operating Expenditure	**373 274**	**65 705**	**17.6%**	**59 368**	**15.9%**	**125 073**	**33.5%**	**58 759**	**42.5%**	**1.0%**
Employee related costs	88 182	22 242	25.2%	23 375	26.5%	45 617	51.7%	19 755	47.9%	18.3%
Remuneration of councillors	10 333	2 736	26.5%	2 901	28.1%	5 638	54.6%	2 794	45.5%	3.9%
Debt impairment	15 491	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	69 183	-	-	-	-	-	-	-	-	-
Finance charges	1 940	-	-	-	-	-	-	1	-	(100.0%)
Bulk purchases	65 628	19 013	29.0%	15 050	22.9%	34 064	51.9%	15 894	45.5%	(5.3%)
Other Materials	1 393	2 115	151.8%	3 733	268.0%	5 849	419.9%	2 830	18.6%	31.9%
Contracted services	16 124	7 989	49.5%	3 230	20.0%	11 219	69.6%	7 337	143.5%	(56.0%)
Transfers and grants	18 455	1 578	8.6%	1 776	9.6%	3 354	18.2%	1 768	16.7%	.4%
Other expenditure	86 545	10 031	11.6%	9 302	10.7%	19 333	22.3%	8 361	33.0%	11.2%
Loss on disposal of PPE	-	-	-	1	-	1	-	19	-	(96.6%)
Surplus/(Deficit)	**(73 732)**	**26 580**		**15 392**		**41 971**		**(9 380)**		
Transfers recognised - capital	65 623	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	24 800	-	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**16 691**	**26 580**		**15 392**		**41 971**		**(9 380)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 691**	**26 580**		**15 392**		**41 971**		**(9 380)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 691**	**26 580**		**15 392**		**41 971**		**(9 380)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 691**	**26 580**		**15 392**		**41 971**		**(9 380)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**102 668**	**7 122**	**6.9%**	**21 349**	**20.8%**	**28 470**	**27.7%**	**1 611**	**2.6%**	**1 225.3%**
National Government	65 623	6 417	9.8%	21 115	32.2%	27 532	42.0%	189	.2%	11 055.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	24 800	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 423**	**6 417**	**7.1%**	**21 115**	**23.4%**	**27 532**	**30.4%**	**189**	**.2%**	**11 055.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 245	705	5.8%	234	1.9%	939	7.7%	1 422	15.4%	(83.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**102 668**	**7 122**	**6.9%**	**21 349**	**20.8%**	**28 470**	**27.7%**	**1 611**	**2.6%**	**1 225.3%**
Governance and Administration	**3 190**	**690**	**21.6%**	**161**	**5.0%**	**851**	**26.7%**	**426**	**14.6%**	**(62.2%)**
Executive & Council	-	1	-	11	-	11	-	-	-	(100.0%)
Budget & Treasury Office	260	9	3.3%	122	46.8%	130	50.1%	189	4.9%	(35.7%)
Corporate Services	2 930	681	23.2%	29	1.0%	710	24.2%	237	83.8%	(87.8%)
Community and Public Safety	**1 030**	**14**	**1.4%**	**-**	**-**	**14**	**1.4%**	**91**	**19.8%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 030	14	1.4%	-	-	14	1.4%	91	19.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 200**	**2 179**	**6.2%**	**5 971**	**17.0%**	**8 150**	**23.2%**	**1 094**	**12.5%**	**446.0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	35 200	2 179	6.2%	5 971	17.0%	8 150	23.2%	1 094	13.6%	446.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**63 248**	**4 238**	**6.7%**	**15 216**	**24.1%**	**19 454**	**30.8%**	**-**	**.2%**	**(100.0%)**
Electricity	-	-	-	3 540	-	3 540	-	-	-	(100.0%)
Water	28 048	1 756	6.3%	9 489	33.8%	11 245	40.1%	-	.5%	(100.0%)
Waste Water Management	34 000	2 482	7.3%	2 187	6.4%	4 669	13.7%	-	-	(100.0%)
Waste Management	1 200	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**288 149**	**96 619**	**33.5%**	**100 961**	**35.0%**	**197 580**	**68.6%**	**73 666**	**47.0%**	**37.1%**
Ratepayers and other	**105 540**	**38 918**	**36.9%**	**36 818**	**34.9%**	**75 736**	**71.8%**	**33 044**	**43.1%**	**11.4%**
Government - operating	115 106	49 352	42.9%	36 393	31.6%	85 745	74.5%	15 809	55.9%	130.2%
Government - capital	65 623	7 875	12.0%	26 873	41.0%	34 748	53.0%	24 502	43.7%	9.7%
Interest	1 880	474	25.2%	878	46.7%	1 352	71.9%	311	64.3%	182.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(287 230)**	**(67 412)**	**23.5%**	**(77 619)**	**27.0%**	**(145 031)**	**50.5%**	**(60 643)**	**51.6%**	**28.0%**
Suppliers and employees	(266 835)	(65 834)	24.7%	(75 843)	28.4%	(141 677)	53.1%	(58 882)	54.2%	28.8%
Finance charges	(1 940)	-	-	-	-	-	-	-	-	-
Transfers and grants	(18 455)	(1 578)	8.5%	(1 776)	9.6%	(3 353)	18.2%	(1 761)	16.6%	.8%
Net Cash from/(used) Operating Activities	**919**	**29 208**	**3 178.2%**	**23 342**	**2 540.0%**	**52 550**	**5 718.2%**	**13 022**	**36.0%**	**79.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**2**	**-**	**259**	**-**	**261**	**-**	**1 246**	**8.4%**	**(79.2%)**
Proceeds on disposal of PPE	-	2	-	259	-	261	-	1 246	8.4%	(79.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(73 975)**	**(6 623)**	**9.0%**	**(21 349)**	**28.9%**	**(27 972)**	**37.8%**	**(12 328)**	**142.9%**	**73.2%**
Capital assets	(73 975)	(6 623)	9.0%	(21 349)	28.9%	(27 972)	37.8%	(12 328)	142.9%	73.2%
Net Cash from/(used) Investing Activities	**(73 975)**	**(6 622)**	**9.0%**	**(21 089)**	**28.5%**	**(27 711)**	**37.5%**	**(11 081)**	**(919.9%)**	**90.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 374)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**115.6%**	**-**
Repayment of borrowing	(1 374)	-	-	-	-	-	-	-	115.6%	-
Net Cash from/(used) Financing Activities	**(1 374)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**126.3%**	**-**
Net Increase/(Decrease) in cash held	**(74 430)**	**22 586**	**(30.3%)**	**2 253**	**(3.0%)**	**24 839**	**(33.4%)**	**1 941**	**17.2%**	**16.1%**
Cash/cash equivalents at the year begin:	83 299	1 078	1.3%	23 664	28.4%	1 078	1.3%	60 299	1 578.6%	(60.8%)
Cash/cash equivalents at the year end:	**8 869**	**23 664**	**266.8%**	**25 917**	**292.2%**	**25 917**	**292.2%**	**62 240**	**58.0%**	**(58.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	605	3.5%	660	3.8%	421	2.4%	15 549	90.2%	17 234	15.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 078	15.2%	1 183	8.6%	579	4.2%	9 865	72.0%	13 706	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 426	5.4%	1 062	4.0%	863	3.3%	23 065	87.3%	26 417	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	350	2.8%	300	2.4%	248	2.0%	11 790	92.9%	12 687	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	567	2.7%	510	2.4%	479	2.3%	19 385	92.6%	20 941	18.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	2.6%	31	2.6%	20	1.6%	1 148	93.2%	1 232	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 452	100.0%	1 452	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 677	8.7%	985	5.1%	393	2.0%	16 265	84.2%	19 320	17.1%	-	-	-	-
Total By Income Source	**6 735**	**6.0%**	**4 731**	**4.2%**	**3 004**	**2.7%**	**98 518**	**87.2%**	**112 989**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	170	(7.6%)	147	(6.6%)	125	(5.6%)	(2 667)	119.9%	(2 224)	(2.0%)	-	-	-	-
Commercial	2 944	19.8%	1 351	9.1%	653	4.4%	9 900	66.7%	14 847	13.1%	-	-	-	-
Households	2 739	3.3%	2 538	3.0%	1 867	2.2%	77 101	91.5%	84 245	74.6%	-	-	-	-
Other	881	5.5%	695	4.3%	359	2.2%	14 185	88.0%	16 121	14.3%	-	-	-	-
Total By Customer Group	**6 735**	**6.0%**	**4 731**	**4.2%**	**3 004**	**2.7%**	**98 518**	**87.2%**	**112 989**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	24 363	100.0%	-	-	-	-	-	-	24 363	83.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 126	100.0%	-	-	-	-	-	-	1 126	3.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 454	100.0%	-	-	-	-	-	-	1 454	5.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 138	100.0%	-	-	-	-	-	-	1 138	3.9%
Auditor-General	946	100.0%	-	-	-	-	-	-	946	3.2%
Other	172	100.0%	-	-	-	-	-	-	172	.6%
Total	**29 199**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**29 199**	**100.0%**

Contact Details

Municipal Manager	Absy Mahlangu	017 826 8101
Financial Manager	Mr TD Mabuya	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**197 838**	**69 805**	**35.3%**	**62 029**	**31.4%**	**131 833**	**66.6%**	**30 060**	**47.1%**	**106.4%**
Property rates	17 889	5 629	31.5%	5 713	31.9%	11 342	63.4%	3 987	56.3%	43.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	13 452	-	11 180	-	24 632	-	8 756	51.0%	27.7%
Service charges - water revenue	12 698	6 433	50.7%	2 969	23.4%	9 402	74.0%	8 356	142.3%	(64.5%)
Service charges - sanitation revenue	10 974	2 777	25.3%	2 773	25.3%	5 549	50.6%	2 578	50.5%	7.5%
Service charges - refuse revenue	6 269	2 803	44.7%	2 793	44.5%	5 595	89.3%	2 441	78.6%	14.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	41 170	8	-	10	-	18	-	162	96.6%	(93.8%)
Interest earned - external investments	2 375	280	11.8%	666	28.0%	946	39.8%	275	55.0%	141.8%
Interest earned - outstanding debtors	10 440	2 792	26.7%	3 319	31.8%	6 111	58.5%	2 314	40.4%	43.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	206	62	30.0%	45	22.1%	107	52.1%	74	121.7%	(38.3%)
Licences and permits	1	-	-	-	-	-	-	953	25.7%	(100.0%)
Agency services	3 006	3 594	119.6%	5 008	166.6%	8 603	286.2%	-	-	(100.0%)
Transfers recognised - operational	91 143	31 485	34.5%	27 241	29.9%	58 726	64.4%	-	40.6%	(100.0%)
Other own revenue	1 656	491	29.6%	311	18.8%	801	48.4%	161	1.7%	92.8%
Gains on disposal of PPE	11	-	-	-	-	-	-	3	-	(100.0%)
Operating Expenditure	**242 022**	**37 410**	**15.5%**	**44 457**	**18.4%**	**81 867**	**33.8%**	**41 515**	**33.6%**	**7.1%**
Employee related costs	69 556	16 363	23.5%	16 527	23.8%	32 890	47.3%	15 873	50.5%	4.1%
Remuneration of councillors	7 850	1 567	20.0%	1 428	18.2%	2 995	38.2%	1 915	54.4%	(25.4%)
Debt impairment	27 259	426	1.6%	393	1.4%	819	3.0%	17	.1%	2 266.5%
Depreciation and asset impairment	15 506	-	-	-	-	-	-	-	-	-
Finance charges	657	-	-	-	-	-	-	-	-	-
Bulk purchases	45 806	8 300	18.1%	6 491	14.2%	14 792	32.3%	6 945	45.5%	(6.5%)
Other Materials	23	-	-	-	-	-	-	3 209	-	(100.0%)
Contracted services	8 451	1 209	14.3%	2 362	28.0%	3 572	42.3%	1 016	-	132.5%
Transfers and grants	19 960	580	2.9%	3 221	16.1%	3 801	19.0%	1 381	13.6%	133.3%
Other expenditure	46 954	8 954	19.1%	14 035	29.9%	22 989	49.0%	11 159	23.3%	25.8%
Loss on disposal of PPE	-	11	-	-	-	11	-	-	-	-
Surplus/(Deficit)	**(44 184)**	**32 395**		**17 571**		**49 966**		**(11 455)**		
Transfers recognised - capital	-	4 670	-	7 170	-	11 840	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(44 184)**	**37 065**		**24 741**		**61 806**		**(11 455)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(44 184)**	**37 065**		**24 741**		**61 806**		**(11 455)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(44 184)**	**37 065**		**24 741**		**61 806**		**(11 455)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(44 184)**	**37 065**		**24 741**		**61 806**		**(11 455)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**29 331**	**2 172**	**7.4%**	**7 170**	**24.4%**	**9 342**	**31.9%**	**4 444**	**18.7%**	**61.3%**
National Government	29 331	2 172	7.4%	7 170	24.4%	9 342	31.9%	4 444	18.7%	61.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 331**	**2 172**	**7.4%**	**7 170**	**24.4%**	**9 342**	**31.9%**	**4 444**	**18.7%**	**61.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 331**	**2 172**	**7.4%**	**7 170**	**24.4%**	**9 342**	**31.9%**	**4 444**	**18.7%**	**61.3%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	29	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**279**	**-**	**26**	**-**	**305**	**-**	**1 922**	**38.7%**	**(98.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	279	-	26	-	305	-	1 922	38.7%	(98.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 331**	**1 893**	**6.5%**	**7 144**	**24.4%**	**9 037**	**30.8%**	**2 493**	**14.4%**	**186.6%**
Electricity	4 497	284	6.3%	899	20.0%	1 183	26.3%	1 338	47.8%	(32.8%)
Water	10 617	607	5.7%	3 499	33.0%	4 106	38.7%	852	10.8%	310.9%
Waste Water Management	14 217	1 002	7.0%	2 746	19.3%	3 748	26.4%	304	10.0%	804.5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**186 253**	**72 769**	**39.1%**	**73 558**	**39.5%**	**146 328**	**78.6%**	**30 049**	**46.0%**	**144.8%**
Ratepayers and other	**63 403**	**35 246**	**55.6%**	**30 802**	**48.6%**	**66 048**	**104.2%**	**27 460**	**69.6%**	**12.2%**
Government - operating	91 143	31 322	34.4%	24 942	27.4%	56 264	61.7%	-	40.6%	(100.0%)
Government - capital	29 331	3 129	10.7%	13 829	47.1%	16 958	57.8%	-	-	(100.0%)
Interest	2 376	3 072	129.3%	3 985	167.7%	7 057	297.0%	2 589	70.3%	53.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(195 781)**	**(36 582)**	**18.7%**	**(43 886)**	**22.4%**	**(80 469)**	**41.1%**	**(40 713)**	**41.3%**	**7.8%**
Suppliers and employees	(175 168)	(36 393)	20.8%	(40 844)	23.3%	(77 236)	44.1%	(39 323)	43.7%	3.9%
Finance charges	(657)	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 956)	(190)	.9%	(3 043)	15.2%	(3 232)	16.2%	(1 390)	13.7%	118.9%
Net Cash from/(used) Operating Activities	**(9 528)**	**36 187**	**(379.8%)**	**29 672**	**(311.4%)**	**65 859**	**(691.2%)**	**(10 663)**	**132.9%**	**(378.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	3	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(27 864)**	**(531)**	**1.9%**	**(7 170)**	**25.7%**	**(7 701)**	**27.6%**	**-**	**-**	**(100.0%)**
Capital assets	(27 864)	(531)	1.9%	(7 170)	25.7%	(7 701)	27.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(27 864)**	**(531)**	**1.9%**	**(7 170)**	**25.7%**	**(7 701)**	**27.6%**	**3**	**-**	**(255 438.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(37 392)**	**35 656**	**(95.4%)**	**22 502**	**(60.2%)**	**58 158**	**(155.5%)**	**(10 661)**	**(61.8%)**	**(311.1%)**
Cash/cash equivalents at the year begin:	57 507	7 773	13.5%	43 429	75.5%	7 773	13.5%	24 268	-	79.0%
Cash/cash equivalents at the year end:	**20 115**	**43 429**	**215.9%**	**65 931**	**327.8%**	**65 931**	**327.8%**	**13 608**	**206.3%**	**384.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 098	2.6%	598	1.4%	570	1.4%	39 455	94.6%	41 721	23.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 310	15.8%	1 347	9.2%	1 332	9.1%	9 636	65.9%	14 624	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 358	7.1%	1 069	5.6%	919	4.8%	15 668	82.4%	19 014	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	857	8.2%	721	6.9%	652	6.3%	8 188	78.6%	10 418	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	851	3.6%	709	3.0%	638	2.7%	21 682	90.8%	23 880	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 167	3.1%	1 042	2.8%	1 074	2.9%	34 066	91.2%	37 349	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	380	1.4%	(173)	(.6%)	448	1.6%	27 401	97.7%	28 057	16.0%	-	-	-	-
Total By Income Source	**8 021**	**4.6%**	**5 313**	**3.0%**	**5 633**	**3.2%**	**156 096**	**89.2%**	**175 064**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	362	7.0%	(14)	(.3%)	503	9.7%	4 310	83.5%	5 161	2.9%	-	-	-	-
Commercial	299	3.5%	353	4.2%	261	3.1%	7 515	89.2%	8 427	4.8%	-	-	-	-
Households	6 635	4.4%	4 675	3.1%	4 358	2.9%	135 174	89.6%	150 842	86.2%	-	-	-	-
Other	725	6.8%	299	2.8%	511	4.8%	9 098	85.6%	10 633	6.1%	-	-	-	-
Total By Customer Group	**8 021**	**4.6%**	**5 313**	**3.0%**	**5 633**	**3.2%**	**156 096**	**89.2%**	**175 064**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 134	100.0%	-	-	-	-	-	-	2 134	29.1%
Bulk Water	8	100.0%	-	-	-	-	-	-	8	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 191	100.0%	-	-	-	-	-	-	5 191	70.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 334**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 334**	**100.0%**

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr ZT Shongwe	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**449 343**	**84 682**	**18.8%**	**113 095**	**25.2%**	**197 777**	**44.0%**	**96 678**	**48.3%**	**17.0%**
Property rates	41 789	6 125	14.7%	9 612	23.0%	15 737	37.7%	(341)	23.7%	(2 921.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	208 700	27 465	13.2%	50 140	24.0%	77 605	37.2%	51 087	45.1%	(1.9%)
Service charges - water revenue	35 396	4 176	11.8%	10 187	28.8%	14 363	40.6%	8 657	53.8%	17.7%
Service charges - sanitation revenue	22 920	3 812	16.6%	5 776	25.2%	9 587	41.8%	5 430	48.2%	6.4%
Service charges - refuse revenue	13 031	1 425	10.9%	2 864	22.0%	4 289	32.9%	3 023	52.0%	(5.3%)
Service charges - other	-	9	-	-	-	9	-	-	-	-
Rental of facilities and equipment	792	160	20.2%	140	17.6%	300	37.8%	137	35.5%	1.9%
Interest earned - external investments	606	-	-	591	97.6%	591	97.6%	239	29.2%	147.4%
Interest earned - outstanding debtors	15 585	2 743	17.6%	4 288	27.5%	7 031	45.1%	2 318	32.0%	85.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 577	26	1.0%	111	4.3%	137	5.3%	18	6.0%	523.9%
Licences and permits	20 263	2 233	11.0%	1 740	8.6%	3 973	19.6%	232	6.2%	650.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	86 670	36 260	41.8%	27 143	31.3%	63 403	73.2%	25 534	72.0%	6.3%
Other own revenue	1 014	248	24.5%	504	49.7%	752	74.2%	344	54.3%	46.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**606 876**	**62 893**	**10.4%**	**91 760**	**15.1%**	**154 653**	**25.5%**	**86 867**	**53.9%**	**5.6%**
Employee related costs	105 956	17 827	16.8%	27 992	26.4%	45 819	43.2%	26 554	46.6%	5.4%
Remuneration of councillors	8 554	1 522	17.8%	2 334	27.3%	3 857	45.1%	2 263	49.9%	3.2%
Debt impairment	57 133	-	-	53	.1%	53	.1%	108	26.8%	(51.2%)
Depreciation and asset impairment	134 096	-	-	-	-	-	-	3 375	56.3%	(100.0%)
Finance charges	1 699	585	34.4%	-	-	585	34.4%	712	21.6%	(100.0%)
Bulk purchases	198 020	34 371	17.4%	37 221	18.8%	71 591	36.2%	32 433	32.3%	14.8%
Other Materials	2 916	297	10.2%	719	24.7%	1 015	34.8%	331	23.4%	117.1%
Contracted services	20 322	4 090	20.1%	8 744	43.0%	12 835	63.2%	7 516	68.8%	16.4%
Transfers and grants	20 290	564	2.8%	2 247	11.1%	2 810	13.9%	4 629	127.0%	(51.5%)
Other expenditure	57 890	3 638	6.3%	12 450	21.5%	16 088	27.8%	8 946	250.9%	39.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**43 308**	**10 186**	**23.5%**	**13 688**	**31.6%**	**23 874**	**55.1%**	**7 380**	**32.4%**	**85.5%**
National Government	42 508	9 652	22.7%	12 888	30.3%	22 540	53.0%	6 501	35.3%	98.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 508**	**9 652**	**22.7%**	**12 888**	**30.3%**	**22 540**	**53.0%**	**6 501**	**35.3%**	**98.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	800	534	66.7%	800	100.0%	1 334	166.7%	879	21.1%	(9.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 308**	**10 186**	**23.5%**	**13 688**	**31.6%**	**23 874**	**55.1%**	**7 380**	**32.4%**	**85.5%**
Governance and Administration	**-**	**439**	**-**	**-**	**-**	**439**	**-**	**879**	**37.1%**	**(100.0%)**
Executive & Council	-	439	-	-	-	439	-	879	32.8%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 056**	**7 149**	**71.1%**	**6 199**	**61.6%**	**13 348**	**132.7%**	**1 545**	**11.8%**	**301.3%**
Community & Social Services	7 000	3 884	55.5%	4 594	65.6%	8 478	121.1%	-	-	(100.0%)
Sport And Recreation	3 056	3 265	106.8%	1 605	52.5%	4 871	159.4%	1 545	19.2%	3.9%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 000**	**406**	**20.3%**	**1 492**	**74.6%**	**1 898**	**94.9%**	**1 974**	**99.1%**	**(24.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 000	406	20.3%	1 492	74.6%	1 898	94.9%	1 974	99.1%	(24.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 252**	**2 193**	**7.0%**	**5 996**	**19.2%**	**8 189**	**26.2%**	**2 982**	**20.3%**	**101.1%**
Electricity	2 200	389	17.7%	-	-	389	17.7%	159	6.7%	(100.0%)
Water	10 052	-	-	3 544	35.3%	3 544	35.3%	-	-	(100.0%)
Waste Water Management	19 000	500	2.6%	1 921	10.1%	2 421	12.7%	857	30.2%	124.1%
Waste Management	-	1 304	-	531	-	1 835	-	1 966	46.4%	(73.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**425 374**	**123 735**	**29.1%**	**141 279**	**33.2%**	**265 014**	**62.3%**	**113 602**	**49.3%**	**24.4%**
Ratepayers and other	**284 208**	**81 725**	**28.8%**	**94 979**	**33.4%**	**176 705**	**62.2%**	**67 046**	**39.4%**	**41.7%**
Government - operating	86 670	36 260	41.8%	27 143	31.3%	63 403	73.2%	25 534	74.6%	6.3%
Government - capital	42 508	5 198	12.2%	17 778	41.8%	22 976	54.1%	19 292	89.4%	(7.8%)
Interest	11 988	552	4.6%	1 379	11.5%	1 931	16.1%	1 730	21.8%	(20.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(394 248)**	**(116 682)**	**29.6%**	**(120 612)**	**30.6%**	**(237 294)**	**60.2%**	**(111 489)**	**68.5%**	**8.2%**
Suppliers and employees	(390 240)	(116 682)	29.9%	(120 612)	30.9%	(237 294)	60.8%	(110 891)	69.2%	8.8%
Finance charges	(1 716)	-	-	-	-	-	-	(379)	11.5%	(100.0%)
Transfers and grants	(2 292)	-	-	-	-	-	-	(220)	49.5%	(100.0%)
Net Cash from/(used) Operating Activities	**31 126**	**7 053**	**22.7%**	**20 667**	**66.4%**	**27 721**	**89.1%**	**2 113**	**7.8%**	**878.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(43 308)**	**(10 163)**	**23.5%**	**(13 862)**	**32.0%**	**(24 026)**	**55.5%**	**(6 734)**	**42.1%**	**105.9%**
Capital assets	(43 308)	(10 163)	23.5%	(13 862)	32.0%	(24 026)	55.5%	(6 734)	42.1%	105.9%
Net Cash from/(used) Investing Activities	**(43 308)**	**(10 163)**	**23.5%**	**(13 862)**	**32.0%**	**(24 026)**	**55.5%**	**(6 734)**	**42.1%**	**105.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 000)**	**(585)**	**58.5%**	**-**	**-**	**(585)**	**58.5%**	**(608)**	**-**	**(100.0%)**
Repayment of borrowing	(1 000)	(585)	58.5%	-	-	(585)	58.5%	(608)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 000)**	**(585)**	**58.5%**	**-**	**-**	**(585)**	**58.5%**	**(608)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(13 182)**	**(3 694)**	**28.0%**	**6 805**	**(51.6%)**	**3 110**	**(23.6%)**	**(5 229)**	**(5.0%)**	**(230.1%)**
Cash/cash equivalents at the year begin:	36 708	26 809	73.0%	23 115	63.0%	26 809	73.0%	3 141	100.0%	635.8%
Cash/cash equivalents at the year end:	**23 526**	**23 115**	**98.3%**	**29 920**	**127.2%**	**29 920**	**127.2%**	**(2 088)**	**(1.7%)**	**(1 533.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 034	4.6%	2 260	3.5%	3 517	5.4%	56 572	86.5%	65 382	17.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	18 484	34.7%	4 840	9.1%	2 155	4.0%	27 786	52.2%	53 265	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 184	4.3%	2 401	3.2%	20 443	27.6%	47 909	64.8%	73 937	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 610	4.0%	1 129	2.8%	1 054	2.6%	36 224	90.5%	40 017	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	977	3.9%	778	3.1%	677	2.7%	22 453	90.2%	24 885	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 542	2.1%	1 499	2.1%	1 467	2.0%	67 810	93.8%	72 318	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 108	7.2%	1 087	2.5%	908	2.1%	37 901	88.1%	43 004	11.5%	-	-	-	-
Total By Income Source	**31 939**	**8.6%**	**13 995**	**3.8%**	**30 220**	**8.1%**	**296 655**	**79.6%**	**372 809**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 348	59.2%	1 527	8.7%	645	3.7%	4 962	28.4%	17 482	4.7%	-	-	-	-
Commercial	10 776	25.9%	2 660	6.4%	3 337	8.0%	24 865	59.7%	41 638	11.2%	-	-	-	-
Households	9 287	3.2%	7 748	2.6%	25 154	8.6%	251 427	85.6%	293 616	78.8%	-	-	-	-
Other	1 528	7.6%	2 060	10.3%	1 084	5.4%	15 400	76.7%	20 073	5.4%	-	-	-	-
Total By Customer Group	**31 939**	**8.6%**	**13 995**	**3.8%**	**30 220**	**8.1%**	**296 655**	**79.6%**	**372 809**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	15 600	11.6%	15 485	11.5%	15 571	11.5%	88 220	65.4%	134 876	55.7%
Bulk Water	4 332	5.5%	-	-	-	-	74 344	94.5%	78 677	32.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 681	5.9%	2 053	7.2%	1 767	6.2%	23 069	80.7%	28 569	11.8%
Total	**21 613**	**8.9%**	**17 538**	**7.2%**	**17 337**	**7.2%**	**185 633**	**76.7%**	**242 121**	**100.0%**

Contact Details

Municipal Manager	J Sindane	017 712 9613
Financial Manager	J M Mokgatsi (acting)	017 712 9613

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**144 145**	**46 797**	**32.5%**	**32 995**	**22.9%**	**79 792**	**55.4%**	**61 725**	**53.7%**	**(46.5%)**
Property rates	12 552	4 172	33.2%	3 813	30.4%	7 985	63.6%	14 996	184.4%	(74.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	5 639	-	(100.0%)
Service charges - electricity revenue	48 490	7 075	14.6%	9 348	19.3%	16 423	33.9%	16 577	49.9%	(43.6%)
Service charges - water revenue	12 315	6 435	52.3%	4 712	38.3%	11 147	90.5%	9 507	55.3%	(50.4%)
Service charges - sanitation revenue	10 200	4 241	41.6%	2 957	29.0%	7 198	70.6%	5 589	67.3%	(47.1%)
Service charges - refuse revenue	3 866	5 343	138.2%	4 713	121.9%	10 056	260.1%	4 291	120.8%	9.8%
Service charges - other	-	364	-	1 798	-	2 161	-	142	-	1 166.5%
Rental of facilities and equipment	175	7	4.2%	58	33.0%	65	37.2%	211	-	(72.7%)
Interest earned - external investments	72	8	10.9%	41	56.3%	48	67.2%	-	-	(100.0%)
Interest earned - outstanding debtors	2 520	204	8.1%	749	29.7%	953	37.8%	63	2.5%	1 087.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	283	77	27.0%	80	28.4%	157	55.4%	139	60.5%	(42.3%)
Licences and permits	-	605	-	390	-	995	-	1 972	-	(80.2%)
Agency services	2 431	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	49 499	18 250	36.9%	300	.6%	18 550	37.5%	-	-	(100.0%)
Other own revenue	1 742	17	1.0%	4 037	231.8%	4 054	232.7%	2 598	276.2%	55.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**207 832**	**28 465**	**13.7%**	**28 965**	**13.9%**	**57 430**	**27.6%**	**58 585**	**57.8%**	**(50.6%)**
Employee related costs	43 732	9 921	22.7%	10 197	23.3%	20 118	46.0%	18 174	63.5%	(43.9%)
Remuneration of councillors	5 265	-	-	639	12.1%	639	12.1%	2 919	103.4%	(78.1%)
Debt impairment	32 006	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 000	-	-	-	-	-	-	-	-	-
Finance charges	312	-	-	226	72.3%	226	72.3%	1 470	908.3%	(84.7%)
Bulk purchases	49 800	4 744	9.5%	7 487	15.0%	12 231	24.6%	13 251	55.0%	(43.5%)
Other Materials	-	136	-	25	-	161	-	556	-	(95.6%)
Contracted services	10 530	720	6.8%	1 840	17.5%	2 560	24.3%	1 849	74.6%	(.5%)
Transfers and grants	8 912	86	1.0%	-	-	86	1.0%	138	-	(100.0%)
Other expenditure	24 275	12 857	53.0%	8 552	35.2%	21 409	88.2%	20 228	66.7%	(57.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(63 687)**	**18 332**		**4 029**		**22 362**		**3 141**		
Transfers recognised - capital	32 267	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	26 065	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(5 355)**	**18 332**		**4 029**		**22 362**		**3 141**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(5 355)**	**18 332**		**4 029**		**22 362**		**3 141**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(5 355)**	**18 332**		**4 029**		**22 362**		**3 141**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(5 355)**	**18 332**		**4 029**		**22 362**		**3 141**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**58 332**	**1 855**	**3.2%**	**5 312**	**9.1%**	**7 166**	**12.3%**	**3 217**	**17.5%**	**65.1%**
National Government	28 530	1 855	6.5%	5 312	18.6%	7 166	25.1%	-	-	(100.0%)
Provincial Government	3 737	-	-	-	-	-	-	3 138	-	(100.0%)
District Municipality	13 565	-	-	-	-	-	-	-	-	-
Other transfers and grants	12 500	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 332**	**1 855**	**3.2%**	**5 312**	**9.1%**	**7 166**	**12.3%**	**3 138**	**16.7%**	**69.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	79	-	(100.0%)
Capital Expenditure Standard Classification	**58 332**	**1 855**	**3.2%**	**5 312**	**9.1%**	**7 166**	**12.3%**	**3 217**	**17.5%**	**65.1%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**79**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	51	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	28	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 625**	**540**	**14.9%**	**-**	**-**	**540**	**14.9%**	**-**	**-**	**-**
Community & Social Services	3 625	540	14.9%	-	-	540	14.9%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 737**	**1 184**	**5.2%**	**1 200**	**5.3%**	**2 384**	**10.5%**	**1 631**	**38.7%**	**(26.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	22 737	1 184	5.2%	1 200	5.3%	2 384	10.5%	1 631	38.7%	(26.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 970**	**131**	**.4%**	**4 111**	**12.9%**	**4 242**	**13.3%**	**1 506**	**11.4%**	**172.9%**
Electricity	3 660	37	1.0%	1 352	37.0%	1 390	38.0%	1 506	207.5%	(10.2%)
Water	15 160	-	-	-	-	-	-	-	-	-
Waste Water Management	9 200	94	1.0%	510	5.5%	603	6.6%	-	-	(100.0%)
Waste Management	3 950	-	-	2 249	56.9%	2 249	56.9%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**132 732**	**41 645**	**31.4%**	**45 083**	**34.0%**	**86 728**	**65.3%**	**39 071**	**52.5%**	**15.4%**
Ratepayers and other	**61 156**	**19 977**	**32.7%**	**22 020**	**36.0%**	**41 997**	**68.7%**	**14 787**	**41.7%**	**48.9%**
Government - operating	49 499	19 792	40.0%	14 781	29.9%	34 573	69.8%	14 925	74.8%	(1.0%)
Government - capital	20 593	1 771	8.6%	8 191	39.8%	9 962	48.4%	9 345	46.2%	(12.3%)
Interest	1 483	105	7.1%	91	6.1%	196	13.2%	15	.9%	507.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(140 639)**	**(40 459)**	**28.8%**	**(37 351)**	**26.6%**	**(77 809)**	**55.3%**	**(25 402)**	**57.9%**	**47.0%**
Suppliers and employees	(131 727)	(40 423)	30.7%	(37 211)	28.2%	(77 634)	58.9%	(25 402)	57.9%	46.5%
Finance charges	-	(36)	-	(140)	-	(175)	-	-	-	(100.0%)
Transfers and grants	(8 912)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(7 907)**	**1 186**	**(15.0%)**	**7 732**	**(97.8%)**	**8 919**	**(112.8%)**	**13 669**	**40.7%**	**(43.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(20 593)**	**(1 855)**	**9.0%**	**(5 413)**	**26.3%**	**(7 268)**	**35.3%**	**(5 094)**	**35.2%**	**6.3%**
Capital assets	(20 593)	(1 855)	9.0%	(5 413)	26.3%	(7 268)	35.3%	(5 094)	35.2%	6.3%
Net Cash from/(used) Investing Activities	**(20 593)**	**(1 855)**	**9.0%**	**(5 413)**	**26.3%**	**(7 268)**	**35.3%**	**(5 094)**	**37.7%**	**6.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**22**	**-**	**18**	**-**	**40**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	22	-	18	-	40	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**22**	**-**	**18**	**-**	**40**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(28 500)**	**(646)**	**2.3%**	**2 337**	**(8.2%)**	**1 691**	**(5.9%)**	**8 574**	**44.8%**	**(72.7%)**
Cash/cash equivalents at the year begin:	15 000	-	-	(646)	(4.3%)	-	-	3 224	-	(120.0%)
Cash/cash equivalents at the year end:	**(13 500)**	**(646)**	**4.8%**	**1 691**	**(12.5%)**	**1 691**	**(12.5%)**	**11 799**	**61.1%**	**(85.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 655	3.0%	1 235	2.3%	1 241	2.3%	50 296	92.4%	54 427	21.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 442	11.4%	1 758	8.2%	1 557	7.2%	15 739	73.2%	21 496	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 234	3.1%	1 169	2.9%	1 138	2.8%	36 546	91.2%	40 087	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 021	2.1%	735	1.5%	662	1.3%	47 041	95.1%	49 458	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	386	1.4%	364	1.3%	364	1.3%	26 737	96.0%	27 850	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	6.1%	11	4.1%	10	3.7%	223	86.0%	260	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	764	17.5%	744	17.0%	0	-	2 864	65.5%	4 372	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	678	1.2%	795	1.4%	(1 330)	(2.4%)	54 922	99.7%	55 065	21.8%	-	-	-	-
Total By Income Source	**8 194**	**3.2%**	**6 810**	**2.7%**	**3 643**	**1.4%**	**234 367**	**92.6%**	**253 014**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12	2.0%	12	2.0%	(1 313)	(219.6%)	1 887	315.5%	598	.2%	-	-	-	-
Commercial	2 567	79.0%	349	10.7%	19	.6%	313	9.6%	3 248	1.3%	-	-	-	-
Households	5 574	2.2%	6 394	2.6%	4 914	2.0%	231 931	93.2%	248 813	98.3%	-	-	-	-
Other	41	11.6%	55	15.4%	23	6.5%	236	66.5%	355	.1%	-	-	-	-
Total By Customer Group	**8 194**	**3.2%**	**6 810**	**2.7%**	**3 643**	**1.4%**	**234 367**	**92.6%**	**253 014**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 079	26.0%	184	2.3%	-	-	5 721	71.7%	7 985	52.6%
Bulk Water	-	-	-	-	-	-	7 200	100.0%	7 200	47.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 079**	**13.7%**	**184**	**1.2%**	**-**	**-**	**12 921**	**85.1%**	**15 185**	**100.0%**

Contact Details

Municipal Manager	Mr DV Ngcobo	017 773 2031
Financial Manager	Alina Ngema	017 773 1329

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 367 316**	**390 227**	**28.5%**	**356 038**	**26.0%**	**746 265**	**54.6%**	**315 500**	**53.6%**	**12.8%**
Property rates	159 194	47 786	30.0%	50 215	31.5%	98 001	61.6%	43 639	61.8%	15.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	385 375	106 236	27.6%	94 775	24.6%	201 011	52.2%	89 220	47.4%	6.2%
Service charges - water revenue	272 030	58 516	21.5%	70 527	25.9%	129 043	47.4%	58 171	48.6%	21.2%
Service charges - sanitation revenue	61 946	15 404	24.9%	18 547	29.9%	33 951	54.8%	12 792	49.2%	45.0%
Service charges - refuse revenue	79 316	21 917	27.6%	21 860	27.6%	43 777	55.2%	19 209	56.4%	13.8%
Service charges - other	2 500	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	4 675	847	18.1%	787	16.8%	1 634	35.0%	872	45.3%	(9.7%)
Interest earned - external investments	1 292	454	35.1%	438	33.9%	892	69.0%	570	85.4%	(23.2%)
Interest earned - outstanding debtors	35 955	8 469	23.6%	8 242	22.9%	16 711	46.5%	7 814	43.6%	5.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 721	1 524	15.7%	2 677	27.5%	4 202	43.2%	1 598	39.1%	67.6%
Licences and permits	25	0	1.6%	-	-	0	1.6%	(7)	(54.1%)	(100.0%)
Agency services	67 870	23 799	35.1%	25 245	37.2%	49 044	72.3%	7 465	48.8%	238.2%
Transfers recognised - operational	194 584	82 784	42.5%	45 993	23.6%	128 777	66.2%	64 055	76.1%	(28.2%)
Other own revenue	57 833	12 023	20.8%	9 116	15.8%	21 139	36.6%	8 146	130.4%	11.9%
Gains on disposal of PPE	35 000	10 467	29.9%	7 615	21.8%	18 083	51.7%	1 955	5.9%	289.5%
Operating Expenditure	**1 607 693**	**279 813**	**17.4%**	**309 929**	**19.3%**	**589 742**	**36.7%**	**245 913**	**35.7%**	**26.0%**
Employee related costs	331 392	82 615	24.9%	84 250	25.4%	166 865	50.4%	76 278	48.5%	10.5%
Remuneration of councillors	17 313	3 882	22.4%	3 897	22.5%	7 779	44.9%	4 092	47.5%	(4.7%)
Debt impairment	50 159	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	85 309	-	-	-	-	-	-	-	-	-
Finance charges	9 768	2 367	24.2%	4 623	47.3%	6 991	71.6%	2 792	48.6%	65.6%
Bulk purchases	602 553	117 391	19.5%	129 972	21.6%	247 363	41.1%	99 369	52.4%	30.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	79 551	17 914	22.5%	17 976	22.6%	35 890	45.1%	18 052	48.5%	(.4%)
Transfers and grants	308 847	10 662	3.5%	12 773	4.1%	23 435	7.6%	7 650	5.1%	67.0%
Other expenditure	122 801	44 983	36.6%	56 436	46.0%	101 419	82.6%	37 680	73.7%	49.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(240 377)**	**110 413**		**46 109**		**156 523**		**69 587**		
Transfers recognised - capital	227 201	10 873	4.8%	23 426	10.3%	34 299	15.1%	34 663	35.3%	(32.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(4 660)	-	(31 841)	-	(36 501)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**(13 176)**	**116 626**		**37 695**		**154 321**		**104 250**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(13 176)**	**116 626**		**37 695**		**154 321**		**104 250**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 176)**	**116 626**		**37 695**		**154 321**		**104 250**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 176)**	**116 626**		**37 695**		**154 321**		**104 250**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**254 288**	**39 706**	**15.6%**	**69 315**	**27.3%**	**109 021**	**42.9%**	**17 961**	**12.3%**	**285.9%**
National Government	-	37 601	-	39 823	-	77 425	-	13 748	25.3%	189.7%
Provincial Government	-	-	-	782	-	782	-	-	2.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	1 444	27.6%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**37 601**	**-**	**40 605**	**-**	**78 206**	**-**	**15 193**	**24.6%**	**167.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 790	-	779	-	2 569	-	2 768	6.0%	(71.9%)
Public contributions and donations	254 288	314	.1%	27 931	11.0%	28 245	11.1%	-	-	(100.0%)
Capital Expenditure Standard Classification	**254 288**	**39 706**	**15.6%**	**69 315**	**27.3%**	**109 021**	**42.9%**	**17 961**	**12.3%**	**285.9%**
Governance and Administration	**29 029**	**207**	**.7%**	**80**	**.3%**	**287**	**1.0%**	**167**	**13.6%**	**(52.1%)**
Executive & Council	-	66	-	40	-	106	-	-	.8%	(100.0%)
Budget & Treasury Office	29 029	96	.3%	33	.1%	129	.4%	35	29.5%	(7.1%)
Corporate Services	-	46	-	7	-	53	-	131	22.8%	(94.8%)
Community and Public Safety	**70 000**	**9 101**	**13.0%**	**34 491**	**49.3%**	**43 592**	**62.3%**	**2 825**	**7.1%**	**1 121.1%**
Community & Social Services	53 300	8 222	15.4%	3 951	7.4%	12 173	22.8%	70	10.3%	5 544.6%
Sport And Recreation	-	879	-	2 609	-	3 488	-	4	-	69 504.5%
Public Safety	16 700	-	-	-	-	-	-	2 595	4.7%	(100.0%)
Housing	-	-	-	27 931	-	27 931	-	156	5.3%	17 845.9%
Health	-	-	-	-	-	-	-	-	.1%	-
Economic and Environmental Services	**72 070**	**17 633**	**24.5%**	**14 964**	**20.8%**	**32 596**	**45.2%**	**9 634**	**15.7%**	**55.3%**
Planning and Development	-	63	-	73	-	136	-	3	2.2%	2 649.6%
Road Transport	72 070	17 569	24.4%	14 891	20.7%	32 461	45.0%	9 632	35.6%	54.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**83 189**	**12 766**	**15.3%**	**19 780**	**23.8%**	**32 545**	**39.1%**	**5 336**	**17.7%**	**270.7%**
Electricity	12 315	12	.1%	28	.2%	40	.3%	1 444	62.2%	(98.0%)
Water	4 300	2 934	68.2%	1 289	30.0%	4 224	98.2%	986	21.7%	30.7%
Waste Water Management	66 574	9 819	14.7%	18 462	27.7%	28 281	42.5%	2 905	8.8%	535.6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**2 774 032**	**386 520**	**13.9%**	**397 522**	**14.3%**	**784 042**	**28.3%**	**338 173**	**50.6%**	**17.6%**
Ratepayers and other	**2 372 721**	**292 300**	**12.3%**	**295 826**	**12.5%**	**588 126**	**24.8%**	**230 990**	**48.6%**	**28.1%**
Government - operating	203 771	82 893	40.7%	45 993	22.6%	128 886	63.3%	63 547	75.0%	(27.6%)
Government - capital	192 652	10 873	5.6%	55 266	28.7%	66 139	34.3%	35 251	36.3%	56.8%
Interest	4 888	454	9.3%	438	9.0%	892	18.2%	8 384	44.7%	(94.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(2 580 976)**	**(470 390)**	**18.2%**	**(331 603)**	**12.8%**	**(801 993)**	**31.1%**	**(273 864)**	**34.7%**	**21.1%**
Suppliers and employees	(2 321 116)	(464 464)	20.0%	(314 206)	13.5%	(778 670)	33.5%	(264 823)	41.1%	18.6%
Finance charges	(10 655)	(2 367)	22.2%	(4 623)	43.4%	(6 991)	65.6%	(1 932)	32.5%	139.3%
Transfers and grants	(249 205)	(3 559)	1.4%	(12 773)	5.1%	(16 332)	6.6%	(7 109)	4.6%	79.7%
Net Cash from/(used) Operating Activities	**193 056**	**(83 870)**	**(43.4%)**	**65 919**	**34.1%**	**(17 951)**	**(9.3%)**	**64 309**	**1 369.4%**	**2.5%**
Cash Flow from Investing Activities										
Receipts	**34 838**	**975**	**2.8%**	**4 743**	**13.6%**	**5 718**	**16.4%**	**1 818**	**1.6%**	**160.9%**
Proceeds on disposal of PPE	52 858	10 467	19.8%	7 615	14.4%	18 083	34.2%	1 818	1.6%	318.9%
Decrease in non-current debtors	-	(9 280)	-	(2 641)	-	(11 921)	-	-	-	(100.0%)
Decrease in other non-current receivables	(1 635)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(16 385)	(212)	1.3%	(231)	1.4%	(444)	2.7%	-	-	(100.0%)
Payments	**-**	**(41 634)**	**-**	**(66 630)**	**-**	**(108 264)**	**-**	**(17 961)**	**23.4%**	**271.0%**
Capital assets	-	(41 634)	-	(66 630)	-	(108 264)	-	(17 961)	23.4%	271.0%
Net Cash from/(used) Investing Activities	**34 838**	**(40 659)**	**(116.7%)**	**(61 886)**	**(177.6%)**	**(102 546)**	**(294.3%)**	**(16 143)**	**(89.1%)**	**283.4%**
Cash Flow from Financing Activities										
Receipts	**307**	**(192)**	**(62.4%)**	**133**	**43.2%**	**(59)**	**(19.2%)**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	307	(192)	(62.4%)	133	43.2%	(59)	(19.2%)	-	-	(100.0%)
Payments	**(30 360)**	**(2 665)**	**8.8%**	**-**	**-**	**(2 665)**	**8.8%**	**-**	**-**	**-**
Repayment of borrowing	(30 360)	(2 665)	8.8%	-	-	(2 665)	8.8%	-	-	-
Net Cash from/(used) Financing Activities	**(30 053)**	**(2 857)**	**9.5%**	**133**	**(.4%)**	**(2 724)**	**9.1%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**197 841**	**(127 386)**	**(64.4%)**	**4 165**	**2.1%**	**(123 221)**	**(62.3%)**	**48 166**	**937.7%**	**(91.4%)**
Cash/cash equivalents at the year begin:	237 215	35 489	15.0%	(91 897)	(38.7%)	35 489	15.0%	144 360	-	(163.7%)
Cash/cash equivalents at the year end:	**435 056**	**(91 897)**	**(21.1%)**	**(87 732)**	**(20.2%)**	**(87 732)**	**(20.2%)**	**192 526**	**270.8%**	**(145.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 863	5.3%	12 525	5.2%	5 751	2.4%	209 867	87.1%	241 006	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 215	9.8%	2 666	2.8%	3 258	3.4%	79 308	84.0%	94 447	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 171	4.6%	2 409	3.5%	2 243	3.3%	61 171	88.7%	68 994	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 395	2.9%	2 768	2.3%	2 472	2.1%	109 295	92.7%	117 929	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 572	2.3%	1 978	1.7%	1 866	1.6%	107 250	94.4%	113 667	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	788	.8%	840	.8%	718	.7%	97 317	97.6%	99 663	13.5%	-	-	-	-
Total By Income Source	**32 004**	**4.4%**	**23 185**	**3.2%**	**16 308**	**2.2%**	**664 208**	**90.3%**	**735 704**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	858	10.7%	304	3.8%	223	2.8%	6 618	82.7%	8 003	1.1%	-	-	-	-
Commercial	6 115	6.6%	4 381	4.7%	2 958	3.2%	79 580	85.5%	93 034	12.6%	-	-	-	-
Households	24 265	3.9%	17 981	2.9%	12 667	2.1%	561 541	91.1%	616 454	83.8%	-	-	-	-
Other	766	4.2%	519	2.9%	460	2.5%	16 469	90.4%	18 213	2.5%	-	-	-	-
Total By Customer Group	**32 004**	**4.4%**	**23 185**	**3.2%**	**16 308**	**2.2%**	**664 208**	**90.3%**	**735 704**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	29 198	51.3%	27 753	48.7%	56 952	31.9%
Bulk Water	15 822	100.0%	-	-	-	-	-	-	15 822	8.9%
PAYE deductions	3 874	100.0%	-	-	-	-	-	-	3 874	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 727	100.0%	-	-	-	-	-	-	5 727	3.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 892	22.4%	1 385	16.4%	353	4.2%	4 820	57.0%	8 451	4.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 289	18.6%	1 091	1.2%	-	-	70 231	80.2%	87 611	49.1%
Total	**43 604**	**24.4%**	**2 476**	**1.4%**	**29 552**	**16.6%**	**102 805**	**57.6%**	**178 437**	**100.0%**

Contact Details

Municipal Manager	M F Mahlangu	017 620 6287
Financial Manager	Mr J Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**403 486**	**114 092**	**28.3%**	**90 482**	**22.4%**	**204 574**	**50.7%**	**86 522**	**54.5%**	**4.6%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 500	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 900	501	17.3%	1 050	36.2%	1 551	53.5%	830	56.0%	26.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	338 246	112 413	33.2%	88 583	26.2%	200 997	59.4%	84 733	61.0%	4.5%
Other own revenue	30 840	1 178	3.8%	848	2.7%	2 026	6.6%	959	5.4%	(11.6%)
Gains on disposal of PPE	30 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	**430 544**	**56 295**	**13.1%**	**74 019**	**17.2%**	**130 314**	**30.3%**	**49 875**	**23.5%**	**48.4%**
Employee related costs	109 777	19 839	18.1%	18 982	17.3%	38 821	35.4%	15 425	39.4%	23.1%
Remuneration of councillors	12 089	2 489	20.6%	2 404	19.9%	4 892	40.5%	2 303	45.0%	4.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 870	4 212	28.3%	4 314	29.0%	8 525	57.3%	3 131	41.7%	37.8%
Finance charges	2 000	-	-	787	39.3%	787	39.3%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 346	562	23.9%	328	14.0%	889	37.9%	755	42.7%	(56.6%)
Transfers and grants	260 626	22 990	8.8%	39 200	15.0%	62 191	23.9%	20 825	13.1%	88.2%
Other expenditure	28 836	6 203	21.5%	8 005	27.8%	14 208	49.3%	7 436	60.5%	7.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**40 500**	**2 326**	**5.7%**	**13 698**	**33.8%**	**16 024**	**39.6%**	**4 383**	**19.4%**	**212.5%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 500	2 326	5.7%	13 698	33.8%	16 024	39.6%	4 383	19.4%	212.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**40 500**	**2 326**	**5.7%**	**13 698**	**33.8%**	**16 024**	**39.6%**	**4 383**	**19.4%**	**212.5%**
Governance and Administration	**40 500**	**2 326**	**5.7%**	**13 698**	**33.8%**	**16 024**	**39.6%**	**4 383**	**19.4%**	**212.5%**
Executive & Council	40 500	2 326	5.7%	13 698	33.8%	16 024	39.6%	4 383	19.4%	212.5%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**380 336**	**114 092**	**30.0%**	**90 472**	**23.8%**	**204 564**	**53.8%**	**86 522**	**54.4%**	**4.6%**
Ratepayers and other	**39 190**	**1 178**	**3.0%**	**838**	**2.1%**	**2 016**	**5.1%**	**959**	**4.1%**	**(12.6%)**
Government - operating	338 246	112 413	33.2%	88 583	26.2%	200 997	59.4%	84 733	60.9%	4.5%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 900	501	17.3%	1 050	36.2%	1 551	53.5%	830	56.0%	26.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(415 673)**	**(82 187)**	**19.8%**	**(79 996)**	**19.2%**	**(162 183)**	**39.0%**	**(50 951)**	**31.4%**	**57.0%**
Suppliers and employees	(153 048)	(59 197)	38.7%	(40 009)	26.1%	(99 206)	64.8%	(30 126)	72.3%	32.8%
Finance charges	(2 000)	-	-	(787)	39.3%	(787)	39.3%	-	-	(100.0%)
Transfers and grants	(260 626)	(22 990)	8.8%	(39 200)	15.0%	(62 191)	23.9%	(20 825)	13.1%	88.2%
Net Cash from/(used) Operating Activities	**(35 337)**	**31 905**	**(90.3%)**	**10 476**	**(29.6%)**	**42 381**	**(119.9%)**	**35 571**	**3 111.9%**	**(70.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(56 000)**	**-**	**(8 000)**	**-**	**(64 000)**	**-**	**(32 000)**	**-**	**(75.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(56 000)	-	(8 000)	-	(64 000)	-	(32 000)	-	(75.0%)
Payments	**(40 500)**	**(1 116)**	**2.8%**	**(13 698)**	**33.8%**	**(14 814)**	**36.6%**	**(2 531)**	**7.9%**	**441.2%**
Capital assets	(40 500)	(1 116)	2.8%	(13 698)	33.8%	(14 814)	36.6%	(2 531)	7.9%	441.2%
Net Cash from/(used) Investing Activities	**(40 500)**	**(57 116)**	**141.0%**	**(21 698)**	**53.6%**	**(78 814)**	**194.6%**	**(34 531)**	**245.4%**	**(37.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**23 849**	**-**	**-**	**(3 548)**	**(14.9%)**	**(3 548)**	**(14.9%)**	**-**	**-**	**(100.0%)**
Repayment of borrowing	23 849	-	-	(3 548)	(14.9%)	(3 548)	(14.9%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**23 849**	**-**	**-**	**(3 548)**	**(14.9%)**	**(3 548)**	**(14.9%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(51 989)**	**(25 211)**	**48.5%**	**(14 771)**	**28.4%**	**(39 982)**	**76.9%**	**1 040**	**(17.0%)**	**(1 521.0%)**
Cash/cash equivalents at the year begin:	71 597	59 904	83.7%	34 693	48.5%	59 904	83.7%	37 138	109.6%	(6.6%)
Cash/cash equivalents at the year end:	**19 608**	**34 693**	**176.9%**	**19 922**	**101.6%**	**19 922**	**101.6%**	**38 178**	**3 956.1%**	**(47.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 704	77.6%	-	-	-	-	2 800	22.4%	12 504	100.0%	-	-	-	-
Total By Income Source	**9 704**	**77.6%**	**-**	**-**	**-**	**-**	**2 800**	**22.4%**	**12 504**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	2 531	100.0%	2 531	20.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 704	97.3%	-	-	-	-	269	2.7%	9 973	79.8%	-	-	-	-
Total By Customer Group	**9 704**	**77.6%**	**-**	**-**	**-**	**-**	**2 800**	**22.4%**	**12 504**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 331	16.5%	-	-	-	-	16 821	83.5%	20 152	100.0%
Total	**3 331**	**16.5%**	**-**	**-**	**-**	**-**	**16 821**	**83.5%**	**20 152**	**100.0%**

Contact Details

Municipal Manager	C A Habile	017 801 7008
Financial Manager	A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**292 029**	**80 368**	**27.5%**	**79 531**	**27.2%**	**159 898**	**54.8%**	**57 514**	**50.8%**	**38.3%**
Property rates	40 933	10 326	25.2%	10 143	24.8%	20 469	50.0%	8 962	55.6%	13.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	90 805	25 793	28.4%	24 112	26.6%	49 905	55.0%	17 477	43.6%	38.0%
Service charges - water revenue	46 267	10 438	22.6%	10 658	23.0%	21 096	45.6%	3 189	49.0%	234.2%
Service charges - sanitation revenue	7 995	1 992	24.9%	2 012	25.2%	4 004	50.1%	1 732	47.3%	16.2%
Service charges - refuse revenue	9 024	2 270	25.1%	2 254	25.0%	4 523	50.1%	2 037	51.1%	10.7%
Service charges - other	-	-	-	-	-	-	-	89	-	(100.0%)
Rental of facilities and equipment	3 910	584	14.9%	536	13.7%	1 121	28.7%	452	25.4%	18.7%
Interest earned - external investments	1 200	197	16.5%	223	18.6%	420	35.0%	368	58.3%	(39.5%)
Interest earned - outstanding debtors	21 013	5 021	23.9%	5 154	24.5%	10 174	48.4%	4 682	41.8%	10.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	751	50	6.7%	6	.8%	56	7.4%	48	22.5%	(87.9%)
Licences and permits	3 194	605	18.9%	542	17.0%	1 147	35.9%	667	71.4%	(18.6%)
Agency services	7 306	57	.8%	6 055	82.9%	6 112	83.7%	77	3.4%	7 718.5%
Transfers recognised - operational	58 109	22 585	38.9%	17 397	29.9%	39 982	68.8%	16 950	70.2%	2.6%
Other own revenue	1 521	448	29.5%	426	28.0%	874	57.5%	785	29.3%	(45.7%)
Gains on disposal of PPE	-	2	-	13	-	14	-	-	-	(100.0%)
Operating Expenditure	**292 001**	**76 427**	**26.2%**	**81 950**	**28.1%**	**158 377**	**54.2%**	**54 641**	**39.6%**	**50.0%**
Employee related costs	100 443	21 691	21.6%	20 232	20.1%	41 923	41.7%	15 222	42.8%	32.9%
Remuneration of councillors	6 156	1 369	22.2%	1 386	22.5%	2 755	44.8%	1 417	44.6%	(2.2%)
Debt impairment	46 772	11 693	25.0%	11 612	24.8%	23 305	49.8%	9 485	50.0%	22.4%
Depreciation and asset impairment	5 927	1 495	25.2%	1 495	25.2%	2 990	50.4%	1 356	50.0%	10.2%
Finance charges	6 133	75	1.2%	670	10.9%	744	12.1%	221	11.6%	203.2%
Bulk purchases	58 308	25 728	44.1%	22 370	38.4%	48 098	82.5%	13 724	30.9%	63.0%
Other Materials	19 894	4 071	20.5%	8 540	42.9%	12 611	63.4%	3 822	29.4%	123.4%
Contracted services	8 428	1 105	13.1%	2 450	29.1%	3 555	42.2%	1 916	46.7%	27.8%
Transfers and grants	2 945	2 576	87.5%	2 732	92.8%	5 308	180.3%	2 692	-	1.5%
Other expenditure	36 995	6 624	17.9%	10 463	28.3%	17 087	46.2%	4 786	29.0%	118.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**102 658**	**623**	**.6%**	**3 326**	**3.2%**	**3 949**	**3.8%**	**9 462**	**-**	**(64.8%)**
National Government	24 021	-	-	2 336	9.7%	2 336	9.7%	8 876	-	(73.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	13 830	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 851**	**-**	**-**	**2 336**	**6.2%**	**2 336**	**6.2%**	**8 876**	**-**	**(73.7%)**
Borrowing	62 220	-	-	-	-	-	-	-	-	-
Internally generated funds	2 587	623	24.1%	990	38.3%	1 613	62.4%	587	-	68.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**102 658**	**623**	**.6%**	**3 326**	**3.2%**	**3 949**	**3.8%**	**9 462**	**-**	**(64.8%)**
Governance and Administration	**56 130**	**260**	**.5%**	**503**	**.9%**	**763**	**1.4%**	**213**	**-**	**136.0%**
Executive & Council	54 430	-	-	52	.1%	52	.1%	103	-	(49.6%)
Budget & Treasury Office	1 550	44	2.8%	145	9.4%	189	12.2%	110	-	31.7%
Corporate Services	150	216	144.0%	306	204.0%	522	348.0%	-	-	(100.0%)
Community and Public Safety	**7 205**	**-**	**-**	**692**	**9.6%**	**692**	**9.6%**	**24**	**-**	**2 794.5%**
Community & Social Services	1 060	-	-	-	-	-	-	0	-	(100.0%)
Sport And Recreation	3 680	-	-	686	18.6%	686	18.6%	11	-	6 115.3%
Public Safety	2 465	-	-	6	.3%	6	.3%	12	-	(48.6%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 320**	**-**	**-**	**616**	**5.0%**	**616**	**5.0%**	**6 247**	**-**	**(90.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 320	-	-	616	5.0%	616	5.0%	6 247	-	(90.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**27 003**	**363**	**1.3%**	**1 515**	**5.6%**	**1 878**	**7.0%**	**2 978**	**-**	**(49.1%)**
Electricity	5 061	-	-	675	13.3%	675	13.3%	1 046	-	(35.5%)
Water	9 452	363	3.8%	840	8.9%	1 203	12.7%	-	-	(100.0%)
Waste Water Management	10 990	-	-	-	-	-	-	1 563	-	(100.0%)
Waste Management	1 500	-	-	-	-	-	-	369	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**290 135**	**82 581**	**28.5%**	**79 528**	**27.4%**	**162 108**	**55.9%**	**107 752**	**107.2%**	**(26.2%)**
Ratepayers and other	**267 922**	**54 778**	**20.4%**	**56 754**	**21.2%**	**111 532**	**41.6%**	**85 752**	**97.9%**	**(33.8%)**
Government - operating	-	22 585	-	17 397	-	39 982	-	16 950	-	2.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	22 213	5 218	23.5%	5 376	24.2%	10 595	47.7%	5 049	21.8%	6.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(237 848)**	**(74 596)**	**31.4%**	**(86 999)**	**36.6%**	**(161 595)**	**67.9%**	**(90 094)**	**92.3%**	**(3.4%)**
Suppliers and employees	(236 471)	(71 945)	30.4%	(83 597)	35.4%	(155 542)	65.8%	(89 873)	92.9%	(7.0%)
Finance charges	(1 339)	(75)	5.6%	(670)	50.0%	(744)	55.6%	(221)	14.0%	203.2%
Transfers and grants	(38)	(2 576)	6 870.6%	(2 732)	7 285.0%	(5 308)	14 155.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**52 287**	**7 985**	**15.3%**	**(7 471)**	**(14.3%)**	**513**	**1.0%**	**17 658**	**601.7%**	**(142.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(2 587)**	**(140)**	**5.4%**	**(83)**	**3.2%**	**(223)**	**8.6%**	**-**	**-**	**(100.0%)**
Capital assets	(2 587)	(140)	5.4%	(83)	3.2%	(223)	8.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(2 587)**	**(140)**	**5.4%**	**(83)**	**3.2%**	**(223)**	**8.6%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4 794)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 794)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4 794)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**44 907**	**7 844**	**17.5%**	**(7 554)**	**(16.8%)**	**290**	**.6%**	**17 658**	**96 154.3%**	**(142.8%)**
Cash/cash equivalents at the year begin:	1 138	25 628	2 252.9%	33 472	2 942.5%	25 628	2 252.9%	46 945	2 252.9%	(28.7%)
Cash/cash equivalents at the year end:	**46 044**	**33 472**	**72.7%**	**25 918**	**56.3%**	**25 918**	**56.3%**	**64 603**	**5 483.8%**	**(59.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 417	3.3%	3 048	3.0%	2 373	2.3%	94 119	91.4%	102 957	35.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 561	21.6%	1 458	20.2%	537	7.4%	3 669	50.8%	7 225	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 808	4.0%	1 502	3.4%	1 290	2.9%	40 218	89.7%	44 817	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	228	1.7%	229	1.7%	195	1.4%	13 057	95.2%	13 709	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	253	2.6%	235	2.4%	159	1.6%	9 043	93.3%	9 690	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 759	1.5%	1 651	1.4%	1 660	1.4%	110 801	95.6%	115 871	39.4%	-	-	-	-
Total By Income Source	**9 025**	**3.1%**	**8 123**	**2.8%**	**6 214**	**2.1%**	**270 908**	**92.1%**	**294 269**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	571	4.2%	584	4.3%	1 432	10.6%	10 941	80.9%	13 528	4.6%	-	-	-	-
Commercial	208	2.1%	284	2.8%	75	.7%	9 439	94.3%	10 005	3.4%	-	-	-	-
Households	7 632	2.9%	7 071	2.7%	4 707	1.8%	241 181	92.6%	260 591	88.6%	-	-	-	-
Other	615	6.1%	184	1.8%	-	-	9 347	92.1%	10 145	3.4%	-	-	-	-
Total By Customer Group	**9 025**	**3.1%**	**8 123**	**2.8%**	**6 214**	**2.1%**	**270 908**	**92.1%**	**294 269**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 014	100.0%	-	-	-	-	-	-	5 014	46.8%
Bulk Water	2 111	100.0%	-	-	-	-	-	-	2 111	19.7%
PAYE deductions	982	100.0%	-	-	-	-	-	-	982	9.2%
VAT (output less input)	(181)	100.0%	-	-	-	-	-	-	(181)	(1.7%)
Pensions / Retirement	836	100.0%	-	-	-	-	-	-	836	7.8%
Loan repayments	290	100.0%	-	-	-	-	-	-	290	2.7%
Trade Creditors	789	100.0%	-	-	-	-	-	-	789	7.4%
Auditor-General	875	100.0%	-	-	-	-	-	-	875	8.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 717**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**10 717**	**100.0%**

Contact Details

Municipal Manager	BS Riba (Acting)	013 665 6005
Financial Manager	Mr Carlos Barnard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 698 548**	**475 713**	**28.0%**	**417 100**	**24.6%**	**892 813**	**52.6%**	**363 265**	**54.9%**	**14.8%**
Property rates	253 202	68 097	26.9%	67 460	26.6%	135 557	53.5%	58 509	52.9%	15.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	786 660	183 810	23.4%	156 066	19.8%	339 876	43.2%	142 056	50.5%	9.9%
Service charges - water revenue	215 380	77 333	35.9%	67 920	31.5%	145 253	67.4%	49 017	44.6%	38.6%
Service charges - sanitation revenue	88 810	29 693	33.4%	24 483	27.6%	54 175	61.0%	19 231	43.6%	27.3%
Service charges - refuse revenue	67 633	15 856	23.4%	15 578	23.0%	31 434	46.5%	15 598	43.3%	(.1%)
Service charges - other	232	98	42.2%	75	32.4%	173	74.6%	(6)	61.9%	(1 320.0%)
Rental of facilities and equipment	12 063	2 298	19.0%	2 717	22.5%	5 014	41.6%	1 817	39.9%	49.5%
Interest earned - external investments	2 275	411	18.1%	184	8.1%	595	26.2%	208	11.1%	(11.4%)
Interest earned - outstanding debtors	36 855	10 638	28.9%	12 497	33.9%	23 134	62.8%	8 913	41.5%	40.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 601	1 108	42.6%	917	35.3%	2 025	77.9%	226	12.0%	305.9%
Licences and permits	2 443	475	19.4%	551	22.5%	1 025	42.0%	621	40.7%	(11.4%)
Agency services	20 165	3 875	19.2%	2 143	10.6%	6 018	29.8%	5 533	35.6%	(61.3%)
Transfers recognised - operational	195 629	80 198	41.0%	64 128	32.8%	144 326	73.8%	59 498	32.2%	7.8%
Other own revenue	14 601	1 824	12.5%	2 381	16.3%	4 206	28.8%	2 044	933.8%	16.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 716 628**	**340 711**	**19.8%**	**297 520**	**17.3%**	**638 231**	**37.2%**	**318 517**	**34.8%**	**(6.6%)**
Employee related costs	372 467	85 579	23.0%	94 513	25.4%	180 093	48.4%	85 684	46.7%	10.3%
Remuneration of councillors	12 353	4 377	35.4%	4 442	36.0%	8 820	71.4%	4 492	48.4%	(1.1%)
Debt impairment	160 106	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	164 449	-	-	-	-	-	-	-	-	-
Finance charges	14 804	-	-	7 694	52.0%	7 694	52.0%	10 856	51.9%	(29.1%)
Bulk purchases	743 043	203 995	27.5%	122 202	16.4%	326 197	43.9%	149 366	40.0%	(18.2%)
Other Materials	79 569	13 127	16.5%	18 590	23.4%	31 717	39.9%	23 712	38.2%	(21.6%)
Contracted services	10 802	7 355	68.1%	8 160	75.5%	15 516	143.6%	3 506	48.2%	132.8%
Transfers and grants	55 425	3 701	6.7%	4 254	7.7%	7 954	14.4%	6 815	22.4%	(37.6%)
Other expenditure	103 610	22 576	21.8%	37 665	36.4%	60 241	58.1%	34 087	53.6%	10.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18 080)**	**135 003**		**119 580**		**254 582**		**44 747**		
Transfers recognised - capital	168 667	1 550	.9%	890	.5%	2 440	1.4%	1 500	.9%	(40.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**150 587**	**136 553**		**120 470**		**257 022**		**46 247**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**150 587**	**136 553**		**120 470**		**257 022**		**46 247**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**150 587**	**136 553**		**120 470**		**257 022**		**46 247**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**150 587**	**136 553**		**120 470**		**257 022**		**46 247**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**164 633**	**575**	**.3%**	**7 241**	**4.4%**	**7 816**	**4.7%**	**1 979**	**5.8%**	**265.8%**
National Government	164 633	575	.3%	4 372	2.7%	4 947	3.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	1 110	12.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**164 633**	**575**	**.3%**	**4 372**	**2.7%**	**4 947**	**3.0%**	**1 110**	**5.2%**	**293.9%**
Borrowing	-	-	-	-	-	-	-	869	-	(100.0%)
Internally generated funds	-	-	-	2 869	-	2 869	-	-	12.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**164 633**	**575**	**.3%**	**7 241**	**4.4%**	**7 816**	**4.7%**	**1 979**	**5.8%**	**265.8%**
Governance and Administration	**-**	**-**	**-**	**11**	**-**	**11**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	11	-	11	-	-	-	(100.0%)
Community and Public Safety	**11 938**	**-**	**-**	**1 794**	**15.0%**	**1 794**	**15.0%**	**998**	**18.0%**	**79.7%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 500	-	-	-	-	-	-	297	14.9%	(100.0%)
Public Safety	10 438	-	-	246	2.4%	246	2.4%	-	6.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	1 548	-	1 548	-	701	13.8%	120.8%
Economic and Environmental Services	**36 804**	**228**	**.6%**	**563**	**1.5%**	**791**	**2.1%**	**1 094**	**10.7%**	**(48.5%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	36 804	228	.6%	563	1.5%	791	2.1%	1 094	10.7%	(48.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 891**	**347**	**.3%**	**4 874**	**4.2%**	**5 221**	**4.5%**	**(112)**	**2.1%**	**(4 436.8%)**
Electricity	17 350	-	-	2 869	16.5%	2 869	16.5%	(381)	(.7%)	(852.6%)
Water	36 980	-	-	-	-	-	-	-	-	-
Waste Water Management	58 561	347	.6%	2 005	3.4%	2 352	4.0%	269	4.1%	645.7%
Waste Management	3 000	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 887 401**	**516 552**	**27.4%**	**442 547**	**23.4%**	**959 099**	**50.8%**	**606 688**	**67.3%**	**(27.1%)**
Ratepayers and other	**1 520 695**	**422 866**	**27.8%**	**364 848**	**24.0%**	**787 714**	**51.8%**	**480 838**	**67.2%**	**(24.1%)**
Government - operating	162 944	81 748	50.2%	65 018	39.9%	146 766	90.1%	118 395	103.7%	(45.1%)
Government - capital	164 633	890	.5%	-	-	890	.5%	2 000	27.5%	(100.0%)
Interest	39 130	11 048	28.2%	12 681	32.4%	23 730	60.6%	5 454	35.0%	132.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 722 769)**	**(543 359)**	**31.5%**	**(402 963)**	**23.4%**	**(946 322)**	**54.9%**	**(581 518)**	**57.7%**	**(30.7%)**
Suppliers and employees	(1 665 762)	(542 056)	32.5%	(391 015)	23.5%	(933 071)	56.0%	(570 662)	57.8%	(31.5%)
Finance charges	(1 482)	-	-	(7 694)	519.0%	(7 694)	519.0%	(10 856)	52.2%	(29.1%)
Transfers and grants	(55 525)	(1 304)	2.3%	(4 254)	7.7%	(5 557)	10.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**164 633**	**(26 807)**	**(16.3%)**	**39 585**	**24.0%**	**12 777**	**7.8%**	**25 170**	**(133.9%)**	**57.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**9 926**	**-**	**-**	**-**	**9 926**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	9 926	-	-	-	9 926	-	-	-	-
Payments	**(164 633)**	**(347)**	**.2%**	**-**	**-**	**(347)**	**.2%**	**(12 082)**	**-**	**(100.0%)**
Capital assets	(164 633)	(347)	.2%	-	-	(347)	.2%	(12 082)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(164 633)**	**9 579**	**(5.8%)**	**-**	**-**	**9 579**	**(5.8%)**	**(12 082)**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**1 756**	**-**	**-**	**-**	**1 756**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 756	-	-	-	1 756	-	-	-	-
Payments	**(22 462)**	**(416)**	**1.9%**	**-**	**-**	**(416)**	**1.9%**	**(12 259)**	**75.7%**	**(100.0%)**
Repayment of borrowing	(22 462)	(416)	1.9%	-	-	(416)	1.9%	(12 259)	75.7%	(100.0%)
Net Cash from/(used) Financing Activities	**(22 462)**	**1 339**	**(6.0%)**	**-**	**-**	**1 339**	**(6.0%)**	**(12 259)**	**75.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(22 462)**	**(15 889)**	**70.7%**	**39 585**	**(176.2%)**	**23 696**	**(105.5%)**	**830**	**(67.0%)**	**4 670.8%**
Cash/cash equivalents at the year begin:	(62 075)	(13 570)	21.9%	(29 459)	47.5%	(13 570)	21.9%	40 486	-	(172.8%)
Cash/cash equivalents at the year end:	**(84 537)**	**(29 459)**	**34.8%**	**10 126**	**(12.0%)**	**10 126**	**(12.0%)**	**41 316**	**(40.5%)**	**(75.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 260	8.1%	15 646	5.0%	11 919	3.8%	258 059	83.0%	310 884	27.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	41 477	16.1%	21 392	8.3%	11 911	4.6%	182 895	71.0%	257 675	23.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 540	15.7%	7 003	5.6%	4 909	3.9%	93 241	74.8%	124 693	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	9 568	9.1%	5 188	5.0%	4 253	4.1%	85 744	81.9%	104 753	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 903	5.9%	2 709	3.3%	2 274	2.7%	73 359	88.1%	83 244	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 305	2.6%	4 145	2.5%	3 965	2.4%	155 930	92.6%	168 345	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 595	6.8%	2 810	4.2%	2 152	3.2%	57 621	85.8%	67 177	6.0%	-	-	-	-
Total By Income Source	**109 646**	**9.8%**	**58 893**	**5.3%**	**41 384**	**3.7%**	**906 848**	**81.2%**	**1 116 771**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 321	13.8%	2 561	10.6%	1 708	7.1%	16 495	68.5%	24 086	2.2%	-	-	-	-
Commercial	39 811	28.9%	19 674	14.3%	8 802	6.4%	69 613	50.5%	137 900	12.3%	-	-	-	-
Households	62 918	9.1%	34 005	4.9%	28 620	4.1%	568 348	81.9%	693 891	62.1%	-	-	-	-
Other	3 596	1.4%	2 653	1.0%	2 255	.9%	252 392	96.7%	260 895	23.4%	-	-	-	-
Total By Customer Group	**109 646**	**9.8%**	**58 893**	**5.3%**	**41 384**	**3.7%**	**906 848**	**81.2%**	**1 116 771**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	76 691	22.6%	48 942	14.4%	14 861	4.4%	198 633	58.6%	339 128	87.7%
Bulk Water	2 800	5.9%	5 600	11.8%	16 800	35.3%	22 400	47.1%	47 600	12.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**79 491**	**20.6%**	**54 542**	**14.1%**	**31 661**	**8.2%**	**221 033**	**57.2%**	**386 728**	**100.0%**

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorfling	013 690 6725

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 141 136**	**292 587**	**25.6%**	**279 396**	**24.5%**	**571 984**	**50.1%**	**247 703**	**53.0%**	**12.8%**
Property rates	257 317	65 840	25.6%	66 248	25.7%	132 088	51.3%	57 767	50.6%	14.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	451 005	118 787	26.3%	97 057	21.5%	215 844	47.9%	92 602	53.0%	4.8%
Service charges - water revenue	64 213	14 765	23.0%	14 138	22.0%	28 903	45.0%	17 372	55.6%	(18.6%)
Service charges - sanitation revenue	59 193	14 894	25.2%	14 807	25.0%	29 701	50.2%	13 331	51.9%	11.1%
Service charges - refuse revenue	60 181	15 169	25.2%	15 230	25.3%	30 399	50.5%	12 902	50.9%	18.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	33 484	8 404	25.1%	8 444	25.2%	16 848	50.3%	3 460	51.0%	144.0%
Interest earned - external investments	23 328	2 140	9.2%	7 040	30.2%	9 180	39.4%	7 216	44.7%	(2.4%)
Interest earned - outstanding debtors	2 004	468	23.3%	519	25.9%	987	49.2%	489	50.8%	6.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 476	2 043	37.3%	1 734	31.7%	3 777	69.0%	1 248	46.9%	39.0%
Licences and permits	7 022	2 002	28.5%	2 359	33.6%	4 360	62.1%	1 604	50.3%	47.0%
Agency services	11 711	2 570	21.9%	3 446	29.4%	6 016	51.4%	2 659	49.4%	29.6%
Transfers recognised - operational	100 259	40 481	40.4%	41 724	41.6%	82 205	82.0%	30 175	74.8%	38.3%
Other own revenue	65 792	5 026	7.6%	6 619	10.1%	11 645	17.7%	6 801	27.5%	(2.7%)
Gains on disposal of PPE	150	-	-	31	20.9%	31	20.9%	78	16.2%	(59.7%)
Operating Expenditure	**1 210 473**	**276 683**	**22.9%**	**262 200**	**21.7%**	**538 884**	**44.5%**	**247 897**	**47.4%**	**5.8%**
Employee related costs	326 629	73 111	22.4%	77 801	23.8%	150 912	46.2%	75 374	49.3%	3.2%
Remuneration of councillors	16 259	3 889	23.9%	3 873	23.8%	7 762	47.7%	4 065	49.1%	(4.7%)
Debt impairment	7 421	1 855	25.0%	1 855	25.0%	3 710	50.0%	1 299	50.0%	42.8%
Depreciation and asset impairment	182 793	45 698	25.0%	45 698	25.0%	91 396	50.0%	44 411	50.0%	2.9%
Finance charges	27 221	536	2.0%	-	-	536	2.0%	6 740	50.0%	(100.0%)
Bulk purchases	327 703	74 447	22.7%	63 250	19.3%	137 697	42.0%	61 719	47.3%	2.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	32 211	5 034	15.6%	5 241	16.3%	10 275	31.9%	5 755	35.7%	(8.9%)
Transfers and grants	56 348	13 974	24.8%	13 896	24.7%	27 870	49.5%	12 340	49.3%	12.6%
Other expenditure	233 888	58 139	24.9%	50 586	21.6%	108 725	46.5%	36 194	41.7%	39.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(69 337)**	**15 904**		**17 196**		**33 100**		**(194)**		
Transfers recognised - capital	56 726	10 495	18.5%	24 291	42.8%	34 786	61.3%	10 515	51.3%	131.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(32 273)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(44 884)**	**26 399**		**41 487**		**67 886**		**10 321**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(44 884)**	**26 399**		**41 487**		**67 886**		**10 321**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(44 884)**	**26 399**		**41 487**		**67 886**		**10 321**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(44 884)**	**26 399**		**41 487**		**67 886**		**10 321**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**269 476**	**16 134**	**6.0%**	**50 517**	**18.7%**	**66 651**	**24.7%**	**59 386**	**42.3%**	**(14.9%)**
National Government	51 726	4 894	9.5%	11 002	21.3%	15 895	30.7%	19 957	50.6%	(44.9%)
Provincial Government	5 000	-	-	-	-	-	-	192	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 726**	**4 894**	**8.6%**	**11 002**	**19.4%**	**15 895**	**28.0%**	**20 149**	**51.0%**	**(45.4%)**
Borrowing	64 610	6 692	10.4%	18 059	28.0%	24 751	38.3%	17 384	37.8%	3.9%
Internally generated funds	148 140	4 548	3.1%	21 457	14.5%	26 005	17.6%	21 853	40.6%	(1.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**269 476**	**16 134**	**6.0%**	**50 517**	**18.7%**	**66 651**	**24.7%**	**59 386**	**42.3%**	**(14.9%)**
Governance and Administration	**20 246**	**2 859**	**14.1%**	**5 279**	**26.1%**	**8 138**	**40.2%**	**6 788**	**29.9%**	**(22.2%)**
Executive & Council	517	195	37.7%	112	21.8%	307	59.4%	108	37.7%	3.7%
Budget & Treasury Office	380	-	-	-	-	-	-	134	109.6%	(100.0%)
Corporate Services	19 349	2 665	13.8%	5 166	26.7%	7 831	40.5%	6 545	28.9%	(21.1%)
Community and Public Safety	**27 909**	**949**	**3.4%**	**7 992**	**28.6%**	**8 940**	**32.0%**	**9 726**	**59.0%**	**(17.8%)**
Community & Social Services	9 560	62	.7%	2 044	21.4%	2 106	22.0%	4 195	123.6%	(51.3%)
Sport And Recreation	11 350	66	.6%	4 672	41.2%	4 738	41.7%	2 445	30.2%	91.0%
Public Safety	6 330	772	12.2%	1 275	20.1%	2 047	32.3%	2 614	34.0%	(51.2%)
Housing	174	-	-	0	-	0	-	120	85.7%	(100.0%)
Health	495	49	9.8%	-	-	49	9.8%	351	68.4%	(100.0%)
Economic and Environmental Services	**145 421**	**4 846**	**3.3%**	**17 248**	**11.9%**	**22 094**	**15.2%**	**31 488**	**58.1%**	**(45.2%)**
Planning and Development	71 940	-	-	880	1.2%	880	1.2%	691	44.2%	27.3%
Road Transport	73 481	4 846	6.6%	16 368	22.3%	21 214	28.9%	30 797	58.4%	(46.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**75 900**	**7 480**	**9.9%**	**19 999**	**26.3%**	**27 479**	**36.2%**	**11 384**	**25.5%**	**75.7%**
Electricity	41 410	1 267	3.1%	7 348	17.7%	8 615	20.8%	2 958	23.0%	148.4%
Water	17 253	1 282	7.4%	5 240	30.4%	6 522	37.8%	911	18.3%	475.4%
Waste Water Management	13 097	4 577	34.9%	5 836	44.6%	10 413	79.5%	5 214	27.4%	11.9%
Waste Management	4 140	354	8.6%	1 575	38.0%	1 929	46.6%	2 302	38.8%	(31.6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 197 862**	**331 782**	**27.7%**	**344 954**	**28.8%**	**676 736**	**56.5%**	**308 362**	**65.0%**	**11.9%**
Ratepayers and other	**1 015 545**	**278 199**	**27.4%**	**271 381**	**26.7%**	**549 579**	**54.1%**	**259 968**	**63.9%**	**4.4%**
Government - operating	100 259	40 481	40.4%	41 724	41.6%	82 205	82.0%	30 175	75.8%	38.3%
Government - capital	56 726	10 495	18.5%	24 291	42.8%	34 786	61.3%	10 515	75.7%	131.0%
Interest	25 332	2 607	10.3%	7 559	29.8%	10 166	40.1%	7 705	45.1%	(1.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(985 259)**	**(324 129)**	**32.9%**	**(240 063)**	**24.4%**	**(564 192)**	**57.3%**	**(236 088)**	**60.8%**	**1.7%**
Suppliers and employees	(901 690)	(309 619)	34.3%	(226 167)	25.1%	(535 786)	59.4%	(217 008)	62.0%	4.2%
Finance charges	(27 221)	(536)	2.0%	-	-	(536)	2.0%	(6 740)	50.0%	(100.0%)
Transfers and grants	(56 348)	(13 974)	24.8%	(13 896)	24.7%	(27 870)	49.5%	(12 340)	49.3%	12.6%
Net Cash from/(used) Operating Activities	**212 603**	**7 653**	**3.6%**	**104 891**	**49.3%**	**112 544**	**52.9%**	**72 274**	**87.2%**	**45.1%**
Cash Flow from Investing Activities										
Receipts	**150**	**108 000**	**72 000.0%**	**(5 969)**	**(3 979.1%)**	**102 031**	**68 020.9%**	**(89 922)**	**(61.2%)**	**(93.4%)**
Proceeds on disposal of PPE	150	-	-	31	20.9%	31	20.9%	78	16.2%	(59.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	108 000	-	(6 000)	-	102 000	-	(90 000)	(60.0%)	(93.3%)
Payments	**(269 476)**	**(16 134)**	**6.0%**	**(50 517)**	**18.7%**	**(66 651)**	**24.7%**	**(59 386)**	**42.3%**	**(14.9%)**
Capital assets	(269 476)	(16 134)	6.0%	(50 517)	18.7%	(66 651)	24.7%	(59 386)	42.3%	(14.9%)
Net Cash from/(used) Investing Activities	**(269 326)**	**91 866**	**(34.1%)**	**(56 486)**	**21.0%**	**35 380**	**(13.1%)**	**(149 308)**	**28.7%**	**(62.2%)**
Cash Flow from Financing Activities										
Receipts	**92 919**	**2 265**	**2.4%**	**1 814**	**2.0%**	**4 079**	**4.4%**	**2 152**	**5.7%**	**(15.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	80 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12 919	2 265	17.5%	1 814	14.0%	4 079	31.6%	2 152	163.0%	(15.7%)
Payments	**(16 709)**	**(1 991)**	**11.9%**	**(3 651)**	**21.8%**	**(5 642)**	**33.8%**	**(5 883)**	**44.4%**	**(37.9%)**
Repayment of borrowing	(16 709)	(1 991)	11.9%	(3 651)	21.8%	(5 642)	33.8%	(5 883)	44.4%	(37.9%)
Net Cash from/(used) Financing Activities	**76 209**	**274**	**.4%**	**(1 837)**	**(2.4%)**	**(1 562)**	**(2.1%)**	**(3 731)**	**(4.5%)**	**(50.8%)**
Net Increase/(Decrease) in cash held	**19 487**	**99 793**	**512.1%**	**46 569**	**239.0%**	**146 362**	**751.1%**	**(80 765)**	**7 210.0%**	**(157.7%)**
Cash/cash equivalents at the year begin:	49 396	49 648	100.5%	149 441	302.5%	49 648	100.5%	208 696	109.9%	(28.4%)
Cash/cash equivalents at the year end:	**68 882**	**149 441**	**217.0%**	**196 010**	**284.6%**	**196 010**	**284.6%**	**127 931**	**248.0%**	**53.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 492	48.3%	550	10.7%	420	8.1%	1 701	32.9%	5 163	7.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 522	87.6%	834	5.0%	303	1.8%	911	5.5%	16 571	22.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 457	45.6%	1 705	6.2%	1 060	3.9%	12 072	44.2%	27 295	36.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 507	65.9%	271	7.1%	162	4.2%	867	22.8%	3 808	5.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 396	63.6%	302	8.0%	141	3.7%	928	24.6%	3 766	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	345	18.1%	231	12.1%	71	3.7%	1 259	66.0%	1 906	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(.1%)	147	5.8%	127	5.0%	2 277	89.4%	2 548	3.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 940)	(38.3%)	841	6.5%	486	3.8%	16 509	128.0%	12 895	17.4%	-	-	-	-
Total By Income Source	**29 777**	**40.3%**	**4 881**	**6.6%**	**2 769**	**3.7%**	**36 525**	**49.4%**	**73 952**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(6 011)	140.2%	530	(12.4%)	276	(6.4%)	917	(21.4%)	(4 288)	(5.8%)	-	-	-	-
Commercial	17 324	50.3%	1 738	5.0%	1 019	3.0%	14 337	41.7%	34 417	46.5%	-	-	-	-
Households	15 748	52.1%	2 347	7.8%	1 303	4.3%	10 842	35.9%	30 240	40.9%	-	-	-	-
Other	2 716	20.0%	267	2.0%	171	1.3%	10 429	76.8%	13 583	18.4%	-	-	-	-
Total By Customer Group	**29 777**	**40.3%**	**4 881**	**6.6%**	**2 769**	**3.7%**	**36 525**	**49.4%**	**73 952**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	21 780	100.0%	-	-	-	-	-	-	21 780	35.8%
Bulk Water	171	100.0%	-	-	-	-	-	-	171	.3%
PAYE deductions	528	100.0%	-	-	-	-	-	-	528	.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 160	100.0%	-	-	-	-	-	-	4 160	6.8%
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	14.4%
Trade Creditors	24 030	100.0%	-	-	-	-	-	-	24 030	39.5%
Auditor-General	1 257	100.0%	-	-	-	-	-	-	1 257	2.1%
Other	133	100.0%	-	-	-	-	-	-	133	.2%
Total	**60 850**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**60 850**	**100.0%**

Contact Details

Municipal Manager	W D Fouche	013 249 7264
Financial Manager	Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**157 128**	**62 082**	**39.5%**	**27 317**	**17.4%**	**89 399**	**56.9%**	**35 983**	**61.5%**	**(24.1%)**
Property rates	32 634	26 529	81.3%	5 310	16.3%	31 839	97.6%	6 612	94.7%	(19.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41 291	7 472	18.1%	8 278	20.0%	15 750	38.1%	9 098	60.6%	(9.0%)
Service charges - water revenue	11 653	2 363	20.3%	2 530	21.7%	4 893	42.0%	2 526	54.1%	.2%
Service charges - sanitation revenue	7 805	1 956	25.1%	1 943	24.9%	3 899	49.9%	1 865	52.3%	4.2%
Service charges - refuse revenue	8 007	1 950	24.3%	1 952	24.4%	3 902	48.7%	1 876	60.7%	4.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	574	92	16.1%	109	19.1%	202	35.1%	138	37.2%	(21.0%)
Interest earned - external investments	381	60	15.7%	67	17.6%	127	33.4%	199	554.3%	(66.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	601	64	10.6%	53	8.8%	117	19.4%	632	123.0%	(91.6%)
Licences and permits	400	134	33.6%	195	48.7%	329	82.3%	11	19.4%	1 609.3%
Agency services	1 109	1	.1%	310	28.0%	311	28.1%	379	43.1%	(18.2%)
Transfers recognised - operational	41 975	15 503	36.9%	3 693	8.8%	19 196	45.7%	12 183	69.7%	(69.7%)
Other own revenue	10 699	5 959	55.7%	2 877	26.9%	8 836	82.6%	464	5.6%	520.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**232 100**	**34 278**	**14.8%**	**32 505**	**14.0%**	**66 782**	**28.8%**	**34 291**	**37.8%**	**(5.2%)**
Employee related costs	70 713	15 062	21.3%	14 942	21.1%	30 004	42.4%	13 949	44.6%	7.1%
Remuneration of councillors	4 754	1 122	23.6%	1 120	23.6%	2 242	47.2%	1 180	51.9%	(5.0%)
Debt impairment	8 670	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	49 980	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	37 729	10 988	29.1%	4 433	11.7%	15 421	40.9%	7 473	47.0%	(40.7%)
Other Materials	9 224	337	3.7%	437	4.7%	774	8.4%	1 242	28.5%	(64.8%)
Contracted services	8 948	66	.7%	267	3.0%	333	3.7%	2 192	36.6%	(87.8%)
Transfers and grants	-	1 264	-	-	-	1 264	-	2 630	19.0%	(100.0%)
Other expenditure	42 082	5 439	12.9%	11 305	26.9%	16 744	39.8%	5 624	32.5%	101.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(74 972)**	**27 805**		**(5 188)**		**22 617**		**1 692**		
Transfers recognised - capital	16 322	5 790	35.5%	-	-	5 790	35.5%	3 903	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(58 650)**	**33 595**		**(5 188)**		**28 407**		**5 595**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(58 650)**	**33 595**		**(5 188)**		**28 407**		**5 595**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(58 650)**	**33 595**		**(5 188)**		**28 407**		**5 595**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(58 650)**	**33 595**		**(5 188)**		**28 407**		**5 595**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 229**	**264**	**1.5%**	**1 257**	**7.3%**	**1 521**	**8.8%**	**2 763**	**20.8%**	**(54.5%)**
National Government	-	221	-	854	-	1 075	-	2 682	-	(68.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**221**	**-**	**854**	**-**	**1 075**	**-**	**2 682**	**-**	**(68.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 229	44	.3%	403	2.3%	446	2.6%	81	-	395.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 229**	**264**	**1.5%**	**1 257**	**7.3%**	**1 521**	**8.8%**	**2 763**	**20.8%**	**(54.5%)**
Governance and Administration	**16 593**	**237**	**1.4%**	**882**	**5.3%**	**1 119**	**6.7%**	**2 763**	**20.7%**	**(68.1%)**
Executive & Council	16 532	231	1.4%	864	5.2%	1 095	6.6%	2 763	21.4%	(68.7%)
Budget & Treasury Office	41	5	13.1%	8	19.1%	13	32.2%	-	-	(100.0%)
Corporate Services	20	-	-	10	50.0%	10	50.0%	-	-	(100.0%)
Community and Public Safety	**96**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	71	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	25	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25**	**28**	**111.2%**	**-**	**-**	**28**	**111.2%**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	25	28	111.2%	-	-	28	111.2%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**496**	**-**	**-**	**375**	**75.6%**	**375**	**75.6%**	**-**	**27.3%**	**(100.0%)**
Electricity	265	-	-	211	79.5%	211	79.5%	-	31.8%	(100.0%)
Water	204	-	-	-	-	-	-	-	68.5%	-
Waste Water Management	12	-	-	164	1 424.5%	164	1 424.5%	-	-	(100.0%)
Waste Management	15	-	-	-	-	-	-	-	-	-
Other	**19**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**157 128**	**67 852**	**43.2%**	**27 424**	**17.5%**	**95 276**	**60.6%**	**39 886**	**61.9%**	**(31.2%)**
Ratepayers and other	**114 772**	**46 499**	**40.5%**	**23 664**	**20.6%**	**70 163**	**61.1%**	**23 601**	**53.8%**	**.3%**
Government - operating	41 975	15 503	36.9%	3 693	8.8%	19 196	45.7%	12 183	76.3%	(69.7%)
Government - capital	-	5 790	-	-	-	5 790	-	3 903	77.9%	(100.0%)
Interest	381	60	15.7%	67	17.6%	127	33.4%	199	552.3%	(66.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(157 128)**	**(34 265)**	**21.8%**	**(32 505)**	**20.7%**	**(66 770)**	**42.5%**	**(34 291)**	**38.2%**	**(5.2%)**
Suppliers and employees	(157 128)	(33 001)	21.0%	(32 505)	20.7%	(65 506)	41.7%	(31 661)	40.8%	2.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 264)	-	-	-	(1 264)	-	(2 630)	19.0%	(100.0%)
Net Cash from/(used) Operating Activities	**0**	**33 587**	**##########**	**(5 081)**	**##########**	**28 507**	**##########**	**5 595**	**(377.7%)**	**(190.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**8 737**	**-**	**-**	**-**	**8 737**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	8 737	-	-	-	8 737	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**8 737**	**-**	**-**	**-**	**8 737**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**1 849**	**-**	**(36)**	**-**	**1 813**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 849	-	(36)	-	1 813	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**1 849**	**-**	**(36)**	**-**	**1 813**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**0**	**44 173**	**##########**	**(5 117)**	**##########**	**39 056**	**##########**	**5 595**	**(319.1%)**	**(191.4%)**
Cash/cash equivalents at the year begin:	2 750	5 860	213.1%	50 033	1 819.4%	5 860	213.1%	28 425	-	76.0%
Cash/cash equivalents at the year end:	**2 750**	**50 033**	**1 819.4%**	**44 916**	**1 633.3%**	**44 916**	**1 633.3%**	**34 020**	**(123.7%)**	**32.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	798	4.3%	646	3.5%	665	3.6%	16 294	88.5%	18 403	15.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	943	10.0%	549	5.8%	403	4.3%	7 571	80.0%	9 466	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 707	7.0%	3 348	6.3%	3 090	5.8%	42 919	80.9%	53 064	43.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	547	4.5%	397	3.3%	346	2.8%	10 877	89.4%	12 166	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	549	4.1%	436	3.3%	395	2.9%	12 009	89.7%	13 389	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 380	8.9%	531	3.4%	(454)	(2.9%)	14 013	90.6%	15 470	12.7%	-	-	-	-
Total By Income Source	**7 924**	**6.5%**	**5 907**	**4.8%**	**4 444**	**3.6%**	**103 683**	**85.0%**	**121 958**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	196	7.8%	57	2.3%	24	1.0%	2 227	88.9%	2 504	2.1%	-	-	-	-
Commercial	1 321	8.5%	1 007	6.5%	860	5.6%	12 298	79.4%	15 486	12.7%	-	-	-	-
Households	3 172	5.0%	2 064	3.2%	1 867	2.9%	56 895	88.9%	63 998	52.5%	-	-	-	-
Other	3 235	8.1%	2 779	7.0%	1 693	4.2%	32 264	80.7%	39 970	32.8%	-	-	-	-
Total By Customer Group	**7 924**	**6.5%**	**5 907**	**4.8%**	**4 444**	**3.6%**	**103 683**	**85.0%**	**121 958**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	2 343	25.8%	(2 011)	(22.2%)	8 737	96.3%	9 070	28.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	6 395	100.0%	6 395	20.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	286	2.1%	1 584	11.5%	930	6.7%	10 985	79.7%	13 785	43.9%
Auditor-General	1 022	50.6%	757	37.5%	(0)	-	240	11.9%	2 019	6.4%
Other	52	34.8%	65	43.8%	-	-	32	21.4%	149	.5%
Total	**1 360**	**4.3%**	**4 750**	**15.1%**	**(1 081)**	**(3.4%)**	**26 390**	**84.0%**	**31 418**	**100.0%**

Contact Details

Municipal Manager	Mr Thandi Shoba	013 253 7628
Financial Manager	Mr Sipho Mahlangu	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**341 642**	**128 675**	**37.7%**	**114 512**	**33.5%**	**243 186**	**71.2%**	**73 781**	**53.0%**	**55.2%**
Property rates	6 268	2 014	32.1%	1 260	20.1%	3 275	52.2%	3	.4%	38 123.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	32 760	9 149	27.9%	8 887	27.1%	18 036	55.1%	5	2.6%	172 057.0%
Service charges - sanitation revenue	1 444	341	23.6%	296	20.5%	638	44.2%	-	-	(100.0%)
Service charges - refuse revenue	-	745	-	586	-	1 330	-	0	.1%	221 683.3%
Service charges - other	-	-	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	-	20	-	17	-	38	-	17	17.2%	(.8%)
Interest earned - external investments	3 500	304	8.7%	2 059	58.8%	2 364	67.5%	594	125.4%	246.6%
Interest earned - outstanding debtors	-	4 263	-	7 858	-	12 121	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	92	-	82	-	174	-	462	1 133.1%	(82.2%)
Licences and permits	-	97	-	45	-	142	-	196	123.4%	(77.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	247 590	101 440	41.0%	82 356	33.3%	183 796	74.2%	68 816	72.4%	19.7%
Other own revenue	50 080	10 209	20.4%	11 066	22.1%	21 275	42.5%	3 684	4.8%	200.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**334 691**	**53 616**	**16.0%**	**169 173**	**50.5%**	**222 789**	**66.6%**	**64 891**	**39.3%**	**160.7%**
Employee related costs	88 138	24 526	27.8%	24 727	28.1%	49 253	55.9%	17 578	38.1%	40.7%
Remuneration of councillors	15 967	3 997	25.0%	4 080	25.6%	8 077	50.6%	3 795	43.1%	7.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	87 000	12 716	14.6%	36 456	41.9%	49 172	56.5%	24 126	78.4%	51.1%
Other Materials	-	-	-	-	-	-	-	155	-	(100.0%)
Contracted services	-	3 595	-	1 782	-	5 377	-	2 684	31.6%	(33.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	130 586	8 782	6.7%	102 129	78.2%	110 911	84.9%	16 553	21.1%	517.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 950**	**75 059**		**(54 662)**		**20 398**		**8 890**		
Transfers recognised - capital	109 275	-	-	83 799	76.7%	83 799	76.7%	55 276	-	51.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**116 225**	**75 059**		**29 137**		**104 197**		**64 166**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**116 225**	**75 059**		**29 137**		**104 197**		**64 166**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**116 225**	**75 059**		**29 137**		**104 197**		**64 166**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**116 225**	**75 059**		**29 137**		**104 197**		**64 166**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**116 207**	**22 949**	**19.7%**	**11 584**	**10.0%**	**34 533**	**29.7%**	**27 609**	**37.1%**	**(58.0%)**
National Government	116 207	22 949	19.7%	11 584	10.0%	34 533	29.7%	27 609	37.1%	(58.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**116 207**	**22 949**	**19.7%**	**11 584**	**10.0%**	**34 533**	**29.7%**	**27 609**	**37.1%**	**(58.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**116 207**	**22 949**	**19.7%**	**11 584**	**10.0%**	**34 533**	**29.7%**	**27 609**	**36.2%**	**(58.0%)**
Governance and Administration	**4 610**	**18**	**.4%**	**-**	**-**	**18**	**.4%**	**729**	**19.6%**	**(100.0%)**
Executive & Council	1 060	-	-	-	-	-	-	729	26.1%	(100.0%)
Budget & Treasury Office	300	-	-	-	-	-	-	-	-	-
Corporate Services	3 250	18	.5%	-	-	18	.5%	-	-	-
Community and Public Safety	**4 830**	**3**	**.1%**	**-**	**-**	**3**	**.1%**	**-**	**-**	**-**
Community & Social Services	4 830	3	.1%	-	-	3	.1%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**400**	**22 928**	**5 732.0%**	**11 584**	**2 895.9%**	**34 512**	**8 627.9%**	**26 880**	**39.0%**	**(56.9%)**
Planning and Development	400	22 928	5 732.0%	11 584	2 895.9%	34 512	8 627.9%	26 880	39.0%	(56.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**106 367**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**23.7%**	**-**
Electricity	11 815	-	-	-	-	-	-	-	-	-
Water	67 512	-	-	-	-	-	-	-	-	-
Waste Water Management	27 040	-	-	-	-	-	-	-	13.5%	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**439 277**	**112 854**	**25.7%**	**177 602**	**40.4%**	**290 456**	**66.1%**	**73 781**	**20.0%**	**140.7%**
Ratepayers and other	**78 912**	**10 963**	**13.9%**	**11 839**	**15.0%**	**22 802**	**28.9%**	**4 371**	**1.2%**	**170.9%**
Government - operating	247 590	101 440	41.0%	79 856	32.3%	181 296	73.2%	68 816	79.0%	16.0%
Government - capital	109 275	-	-	83 799	76.7%	83 799	76.7%	-	-	(100.0%)
Interest	3 500	451	12.9%	2 108	60.2%	2 559	73.1%	594	35.5%	254.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(352 319)**	**(49 461)**	**14.0%**	**(179 484)**	**50.9%**	**(228 945)**	**65.0%**	**(64 891)**	**31.0%**	**176.6%**
Suppliers and employees	(352 319)	(49 461)	14.0%	(179 484)	50.9%	(228 945)	65.0%	(64 891)	31.0%	176.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**86 958**	**63 393**	**72.9%**	**(1 882)**	**(2.2%)**	**61 511**	**70.7%**	**8 890**	**9.9%**	**(121.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55 276**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	55 276	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55 276**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**86 958**	**63 393**	**72.9%**	**(1 882)**	**(2.2%)**	**61 511**	**70.7%**	**64 166**	**29.7%**	**(102.9%)**
Cash/cash equivalents at the year begin:	-	-	-	63 393	-	-	-	69 553	-	(8.9%)
Cash/cash equivalents at the year end:	**86 958**	**63 393**	**72.9%**	**61 511**	**70.7%**	**61 511**	**70.7%**	**133 719**	**29.7%**	**(54.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 059	1.9%	1 987	1.8%	1 981	1.8%	103 614	94.5%	109 640	44.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	222	100.0%	222	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	509	1.5%	506	1.5%	506	1.5%	31 699	95.4%	33 220	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	117	2.9%	115	2.9%	116	2.9%	3 650	91.3%	3 997	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	251	1.3%	250	1.3%	251	1.3%	18 958	96.2%	19 711	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 529	2.5%	4 844	8.1%	1 479	2.5%	52 278	86.9%	60 129	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	299	1.4%	286	1.4%	306	1.5%	19 979	95.7%	20 871	8.4%	-	-	-	-
Total By Income Source	**4 763**	**1.9%**	**7 988**	**3.2%**	**4 638**	**1.9%**	**230 400**	**93.0%**	**247 789**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	35	4.3%	33	4.1%	34	4.1%	707	87.4%	809	.3%	-	-	-	-
Commercial	244	2.8%	194	2.2%	193	2.2%	8 126	92.8%	8 758	3.5%	-	-	-	-
Households	2 155	2.0%	2 140	2.0%	2 140	2.0%	102 834	94.1%	109 270	44.1%	-	-	-	-
Other	2 329	1.8%	5 620	4.4%	2 271	1.8%	118 731	92.1%	128 952	52.0%	-	-	-	-
Total By Customer Group	**4 763**	**1.9%**	**7 988**	**3.2%**	**4 638**	**1.9%**	**230 400**	**93.0%**	**247 789**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 116	100.0%	-	-	-	-	-	-	1 116	53.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	442	45.8%	524	54.2%	-	-	-	-	966	46.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 558**	**74.8%**	**524**	**25.2%**	**-**	**-**	**-**	**-**	**2 081**	**100.0%**

Contact Details

Municipal Manager	J I Sindane	013 986 9115
Financial Manager	MF Makgaba	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**371 055**	**104 392**	**28.1%**	**79 639**	**21.5%**	**184 031**	**49.6%**	**90 706**	**68.8%**	**(12.2%)**
Property rates	6 099	601	9.9%	1 812	29.7%	2 414	39.6%	-	.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	51 415	2 823	5.5%	6 570	12.8%	9 393	18.3%	45	.6%	14 565.3%
Service charges - sanitation revenue	2 050	279	13.6%	548	26.7%	827	40.3%	-	-	(100.0%)
Service charges - refuse revenue	2 565	294	11.5%	865	33.7%	1 159	45.2%	8	1.2%	10 421.9%
Service charges - other	210	42	19.8%	37	17.4%	78	37.2%	34	49.0%	7.9%
Rental of facilities and equipment	210	39	18.4%	206	98.3%	245	116.6%	53	24.2%	289.2%
Interest earned - external investments	12 400	2 695	21.7%	2 077	16.7%	4 771	38.5%	11 397	353.9%	(81.8%)
Interest earned - outstanding debtors	9 000	1 199	13.3%	3 611	40.1%	4 810	53.4%	0	-	904 896.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	250	53	21.2%	56	22.3%	109	43.5%	78	37.6%	(28.5%)
Licences and permits	900	457	50.7%	680	75.6%	1 137	126.3%	598	104.0%	13.7%
Agency services	342	-	-	367	107.4%	367	107.4%	294	27.8%	24.8%
Transfers recognised - operational	273 625	95 178	34.8%	59 829	21.9%	155 007	56.6%	76 733	75.8%	(22.0%)
Other own revenue	11 989	734	6.1%	2 980	24.9%	3 714	31.0%	1 267	18.7%	135.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	199	33.2%	(100.0%)
Operating Expenditure	**332 583**	**68 830**	**20.7%**	**76 837**	**23.1%**	**145 667**	**43.8%**	**68 277**	**47.7%**	**12.5%**
Employee related costs	107 851	29 470	27.3%	30 158	28.0%	59 628	55.3%	24 914	43.4%	21.1%
Remuneration of councillors	15 604	3 593	23.0%	3 645	23.4%	7 238	46.4%	3 683	52.8%	(1.0%)
Debt impairment	34 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	21 325	6 230	29.2%	6 076	28.5%	12 306	57.7%	26 931	49.4%	(77.4%)
Contracted services	13 340	1 069	8.0%	9 294	69.7%	10 363	77.7%	-	-	(100.0%)
Transfers and grants	45 473	887	2.0%	2 450	5.4%	3 337	7.3%	141	6.9%	1 632.7%
Other expenditure	94 989	27 581	29.0%	25 213	26.5%	52 794	55.6%	12 608	84.8%	100.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**38 472**	**35 562**		**2 802**		**38 364**		**22 430**		
Transfers recognised - capital	110 100	494	.4%	200	.2%	694	.6%	41 749	87.3%	(99.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**148 572**	**36 056**		**3 002**		**39 058**		**64 179**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**148 572**	**36 056**		**3 002**		**39 058**		**64 179**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**148 572**	**36 056**		**3 002**		**39 058**		**64 179**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**148 572**	**36 056**		**3 002**		**39 058**		**64 179**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**129 881**	**1 737**	**1.3%**	**40 689**	**31.3%**	**42 426**	**32.7%**	**18 288**	**14.8%**	**122.5%**
National Government	110 100	-	-	37 673	34.2%	37 673	34.2%	15 063	17.0%	150.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**110 100**	**-**	**-**	**37 673**	**34.2%**	**37 673**	**34.2%**	**15 063**	**15.5%**	**150.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	19 781	1 737	8.8%	3 016	15.2%	4 753	24.0%	3 225	-	(6.5%)
Capital Expenditure Standard Classification	**129 881**	**1 737**	**1.3%**	**40 689**	**31.3%**	**42 426**	**32.7%**	**18 288**	**14.8%**	**122.5%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 900**	**801**	**4.0%**	**1 480**	**7.4%**	**2 281**	**11.5%**	**11 087**	**38.7%**	**(86.7%)**
Community & Social Services	16 000	801	5.0%	1 287	8.0%	2 088	13.0%	1 506	-	(14.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3 900	-	-	193	4.9%	193	4.9%	9 581	33.4%	(98.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 000**	**-**	**-**	**3 079**	**307.9%**	**3 079**	**307.9%**	**-**	**-**	**(100.0%)**
Planning and Development	1 000	-	-	3 079	307.9%	3 079	307.9%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**108 981**	**936**	**.9%**	**36 131**	**33.2%**	**37 067**	**34.0%**	**7 201**	**13.0%**	**401.8%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	60 803	-	-	29 643	48.8%	29 643	48.8%	4 027	11.3%	636.1%
Waste Water Management	44 248	936	2.1%	6 389	14.4%	7 325	16.6%	3 174	17.6%	101.3%
Waste Management	3 930	-	-	99	2.5%	99	2.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**481 143**	**153 542**	**31.9%**	**188 227**	**39.1%**	**341 769**	**71.0%**	**132 456**	**74.1%**	**42.1%**
Ratepayers and other	**87 756**	**42 437**	**48.4%**	**75 671**	**86.2%**	**118 109**	**134.6%**	**2 576**	**11.9%**	**2 837.1%**
Government - operating	265 848	95 178	35.8%	65 292	24.6%	160 470	60.4%	77 333	77.7%	(15.6%)
Government - capital	115 143	13 230	11.5%	45 187	39.2%	58 417	50.7%	41 149	82.8%	9.8%
Interest	12 396	2 697	21.8%	2 077	16.8%	4 773	38.5%	11 397	101.1%	(81.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(332 580)**	**(77 656)**	**23.3%**	**(141 037)**	**42.4%**	**(218 693)**	**65.8%**	**(68 277)**	**47.7%**	**106.6%**
Suppliers and employees	(279 108)	(76 769)	27.5%	(139 846)	50.1%	(216 615)	77.6%	(64 387)	46.2%	117.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(53 472)	(887)	1.7%	(1 190)	2.2%	(2 078)	3.9%	(3 890)	-	(69.4%)
Net Cash from/(used) Operating Activities	**148 563**	**75 886**	**51.1%**	**47 190**	**31.8%**	**123 076**	**82.8%**	**64 179**	**121.4%**	**(26.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(129 876)**	**(1 794)**	**1.4%**	**(52 618)**	**40.5%**	**(54 412)**	**41.9%**	**(18 288)**	**14.3%**	**187.7%**
Capital assets	(129 876)	(1 794)	1.4%	(52 618)	40.5%	(54 412)	41.9%	(18 288)	14.3%	187.7%
Net Cash from/(used) Investing Activities	**(129 876)**	**(1 794)**	**1.4%**	**(52 618)**	**40.5%**	**(54 412)**	**41.9%**	**(18 288)**	**14.2%**	**187.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**18 687**	**74 092**	**396.5%**	**(5 428)**	**(29.0%)**	**68 664**	**367.4%**	**45 890**	**21 306.5%**	**(111.8%)**
Cash/cash equivalents at the year begin:	85 106	-	-	74 092	87.1%	-	-	116 332	-	(36.3%)
Cash/cash equivalents at the year end:	**103 793**	**74 092**	**71.4%**	**68 664**	**66.2%**	**68 664**	**66.2%**	**162 222**	**22 354.1%**	**(57.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 536	8.8%	2 650	5.2%	200	.4%	43 927	85.6%	51 313	30.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 126	3.8%	545	1.8%	540	1.8%	27 239	92.5%	29 449	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	483	3.2%	237	1.5%	247	1.6%	14 320	93.7%	15 287	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	524	3.4%	254	1.6%	264	1.7%	14 398	93.3%	15 440	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 464	5.6%	1 171	2.7%	1 207	2.8%	38 803	88.9%	43 645	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	809	6.6%	427	3.5%	143	1.2%	10 820	88.7%	12 199	7.3%	-	-	-	-
Total By Income Source	**9 943**	**5.9%**	**5 284**	**3.2%**	**2 600**	**1.6%**	**149 506**	**89.3%**	**167 333**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 243	29.3%	686	9.0%	-	-	4 727	61.7%	7 657	4.6%	-	-	-	-
Commercial	416	7.5%	166	3.0%	153	2.7%	4 824	86.8%	5 558	3.3%	-	-	-	-
Households	7 260	4.7%	4 415	2.9%	2 435	1.6%	139 106	90.8%	153 215	91.6%	-	-	-	-
Other	25	2.7%	17	1.9%	13	1.4%	849	94.0%	903	.5%	-	-	-	-
Total By Customer Group	**9 943**	**5.9%**	**5 284**	**3.2%**	**2 600**	**1.6%**	**149 506**	**89.3%**	**167 333**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	185	100.0%	185	59.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	125	100.0%	125	40.2%
Total	**-**	**-**	**-**	**-**	**-**	**-**	**310**	**100.0%**	**310**	**100.0%**

Contact Details

Municipal Manager	ZG Skhosana (acting)	013 973 1101
Financial Manager	VB Bila (Acting CFO)	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**333 623**	**133 464**	**40.0%**	**110 013**	**33.0%**	**243 477**	**73.0%**	**129 877**	**79.1%**	**(15.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	100	20	20.0%	21	20.6%	41	40.6%	(6)	-	(418.0%)
Interest earned - external investments	18 060	4 368	24.2%	4 612	25.5%	8 980	49.7%	3 079	28.4%	49.8%
Interest earned - outstanding debtors	5	-	-	-	-	-	-	1	3.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	313 592	129 088	41.2%	104 959	33.5%	234 047	74.6%	113 048	78.6%	(7.2%)
Other own revenue	1 866	(13)	(.7%)	422	22.6%	409	21.9%	13 756	986.1%	(96.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**733 471**	**80 133**	**10.9%**	**105 878**	**14.4%**	**186 011**	**25.4%**	**75 855**	**22.0%**	**39.6%**
Employee related costs	121 101	15 157	12.5%	15 792	13.0%	30 949	25.6%	13 542	31.2%	16.6%
Remuneration of councillors	14 579	2 737	18.8%	2 764	19.0%	5 501	37.7%	3 068	39.1%	(9.9%)
Debt impairment	20	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 861	2 032	29.6%	2 099	30.6%	4 131	60.2%	1 852	55.8%	13.3%
Finance charges	5 778	1 323	22.9%	1 224	21.2%	2 547	44.1%	1 385	54.5%	(11.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	709	60	8.4%	114	16.0%	174	24.5%	(6 401)	(656.0%)	(101.8%)
Contracted services	10 899	553	5.1%	2 051	18.8%	2 604	23.9%	265	13.0%	674.7%
Transfers and grants	439 454	35 566	8.1%	53 776	12.2%	89 342	20.3%	32 410	14.5%	65.9%
Other expenditure	134 069	22 705	16.9%	28 058	20.9%	50 763	37.9%	29 735	65.8%	(5.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(399 847)**	**53 331**		**4 135**		**57 466**		**54 022**		
Transfers recognised - capital	-	237	-	95	-	331	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(399 847)**	**53 567**		**4 230**		**57 798**		**54 022**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(399 847)**	**53 567**		**4 230**		**57 798**		**54 022**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(399 847)**	**53 567**		**4 230**		**57 798**		**54 022**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(399 847)**	**53 567**		**4 230**		**57 798**		**54 022**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**56 338**	**100**	**.2%**	**2 405**	**4.3%**	**2 505**	**4.4%**	**4 345**	**12.7%**	**(44.6%)**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 338	100	.2%	2 405	4.3%	2 505	4.4%	4 345	12.7%	(44.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56 338**	**100**	**.2%**	**2 405**	**4.3%**	**2 505**	**4.4%**	**4 345**	**12.7%**	**(44.6%)**
Governance and Administration	**5 536**	**96**	**1.7%**	**104**	**1.9%**	**200**	**3.6%**	**2 865**	**155.2%**	**(96.4%)**
Executive & Council	2 138	-	-	3	.1%	3	.1%	13	1.5%	(79.1%)
Budget & Treasury Office	12	39	324.3%	16	135.8%	55	460.2%	21	35.3%	(23.9%)
Corporate Services	3 387	57	1.7%	85	2.5%	142	4.2%	2 831	300.3%	(97.0%)
Community and Public Safety	**35 267**	**4**	**-**	**2 302**	**6.5%**	**2 305**	**6.5%**	**4**	**.1%**	**55 777.9%**
Community & Social Services	400	-	-	15	3.7%	15	3.7%	-	20.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	34 867	4	-	2 287	6.6%	2 291	6.6%	4	-	55 414.9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 535**	**-**	**-**	**-**	**-**	**-**	**-**	**1 476**	**13.0%**	**(100.0%)**
Planning and Development	20	-	-	-	-	-	-	1 476	13.0%	(100.0%)
Road Transport	15 095	-	-	-	-	-	-	-	-	-
Environmental Protection	420	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**333 623**	**132 097**	**39.6%**	**111 809**	**33.5%**	**243 906**	**73.1%**	**106 616**	**72.0%**	**4.9%**
Ratepayers and other	**1 966**	**336**	**17.1%**	**603**	**30.7%**	**939**	**47.8%**	**1 624**	**159.2%**	**(62.9%)**
Government - operating	313 592	129 088	41.2%	104 899	33.5%	233 987	74.6%	100 910	74.6%	4.0%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	18 065	2 673	14.8%	6 307	34.9%	8 980	49.7%	4 082	32.6%	54.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(726 590)**	**(83 072)**	**11.4%**	**(109 760)**	**15.1%**	**(192 833)**	**26.5%**	**(57 832)**	**59.1%**	**89.8%**
Suppliers and employees	(281 358)	(51 724)	18.4%	(49 471)	17.6%	(101 195)	36.0%	(15 647)	1 355 664 140.0%	216.2%
Finance charges	(5 778)	(1 190)	20.6%	(1 224)	21.2%	(2 414)	41.8%	(2 744)	54.2%	(55.4%)
Transfers and grants	(439 454)	(30 158)	6.9%	(59 065)	13.4%	(89 223)	20.3%	(39 441)	30.3%	49.8%
Net Cash from/(used) Operating Activities	**(392 967)**	**49 025**	**(12.5%)**	**2 049**	**(.5%)**	**51 074**	**(13.0%)**	**48 783**	**106.5%**	**(95.8%)**
Cash Flow from Investing Activities										
Receipts	**5 933**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5 933	-	-	-	-	-	-	-	-	-
Payments	**(56 338)**	**(52)**	**.1%**	**(2 453)**	**4.4%**	**(2 505)**	**4.4%**	**(4 345)**	**12.7%**	**(43.6%)**
Capital assets	(56 338)	(52)	.1%	(2 453)	4.4%	(2 505)	4.4%	(4 345)	12.7%	(43.6%)
Net Cash from/(used) Investing Activities	**(50 405)**	**(52)**	**.1%**	**(2 453)**	**4.9%**	**(2 505)**	**5.0%**	**(4 345)**	**14.9%**	**(43.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4 874)**	**(1 543)**	**31.6%**	**(1 302)**	**26.7%**	**(2 844)**	**58.4%**	**-**	**30.5%**	**(100.0%)**
Repayment of borrowing	(4 874)	(1 543)	31.6%	(1 302)	26.7%	(2 844)	58.4%	-	30.5%	(100.0%)
Net Cash from/(used) Financing Activities	**(4 874)**	**(1 543)**	**31.6%**	**(1 302)**	**26.7%**	**(2 844)**	**58.4%**	**-**	**30.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(448 246)**	**47 430**	**(10.6%)**	**(1 706)**	**.4%**	**45 724**	**(10.2%)**	**44 438**	**307.3%**	**(103.8%)**
Cash/cash equivalents at the year begin:	515 672	466 052	90.4%	513 482	99.6%	466 052	90.4%	488 523	89.5%	5.1%
Cash/cash equivalents at the year end:	**67 425**	**513 482**	**761.6%**	**511 776**	**759.0%**	**511 776**	**759.0%**	**532 961**	**100.9%**	**(4.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	8.1%	8	8.1%	8	8.1%	73	75.8%	96	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 474	99.8%	-	-	-	-	24	.2%	15 498	99.4%	-	-	-	-
Total By Income Source	**15 481**	**99.3%**	**8**	**-**	**8**	**-**	**99**	**.6%**	**15 596**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15 451	99.3%	8	-	8	-	86	.6%	15 552	99.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	70.2%	-	-	-	-	13	29.8%	44	.3%	-	-	-	-
Total By Customer Group	**15 481**	**99.3%**	**8**	**-**	**8**	**-**	**99**	**.6%**	**15 596**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 368	100.0%	-	-	-	-	-	-	4 368	59.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 954	100.0%	-	-	-	-	-	-	2 954	40.3%
Total	**7 323**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 323**	**100.0%**

Contact Details

Municipal Manager	Mr A G Zimbwa (acting)	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**294 560**	**105 493**	**35.8%**	**66 128**	**22.4%**	**171 621**	**58.3%**	**57 147**	**67.7%**	**15.7%**
Property rates	34 927	26 562	76.1%	(5)	-	26 557	76.0%	236	134.7%	(102.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	120 155	26 192	21.8%	26 708	22.2%	52 900	44.0%	20 399	51.2%	30.9%
Service charges - water revenue	16 693	7 737	46.3%	6 521	39.1%	14 258	85.4%	4 254	44.9%	53.3%
Service charges - sanitation revenue	9 656	2 270	23.5%	2 451	25.4%	4 721	48.9%	2 074	39.7%	18.2%
Service charges - refuse revenue	10 084	2 553	25.3%	2 808	27.8%	5 361	53.2%	691	26.7%	306.5%
Service charges - other	-	-	-	80	-	80	-	-	-	(100.0%)
Rental of facilities and equipment	150	529	352.4%	521	347.0%	1 051	699.4%	100	36.5%	422.0%
Interest earned - external investments	-	47	-	28	-	75	-	-	-	(100.0%)
Interest earned - outstanding debtors	3 892	1 498	38.5%	1 447	37.2%	2 945	75.7%	477	169.7%	203.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 648	493	29.9%	240	14.5%	733	44.5%	213	23.7%	12.5%
Licences and permits	-	202	-	-	-	202	-	8 428	-	(100.0%)
Agency services	6 000	1 715	28.6%	4 491	74.8%	6 206	103.4%	-	59.9%	(100.0%)
Transfers recognised - operational	89 538	35 123	39.2%	20 248	22.6%	55 371	61.8%	17 349	63.3%	16.7%
Other own revenue	1 816	571	31.4%	591	32.5%	1 161	64.0%	2 925	180.3%	(79.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**308 733**	**93 442**	**30.3%**	**90 746**	**29.4%**	**184 188**	**59.7%**	**78 330**	**58.1%**	**15.9%**
Employee related costs	103 283	26 929	26.1%	26 233	25.4%	53 162	51.5%	25 324	50.6%	3.6%
Remuneration of councillors	8 204	1 766	21.5%	1 836	22.4%	3 603	43.9%	804	26.2%	128.3%
Debt impairment	3 095	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 237	-	-	-	-	-	-	-	-	-
Finance charges	2 640	5 217	197.6%	5 772	218.6%	10 989	416.3%	2 847	136.7%	102.7%
Bulk purchases	100 938	35 084	34.8%	27 575	27.3%	62 659	62.1%	21 383	50.5%	29.0%
Other Materials	9 968	-	-	-	-	-	-	-	-	-
Contracted services	32 770	11 326	34.6%	15 322	46.8%	26 649	81.3%	95	.3%	16 107.7%
Transfers and grants	-	542	-	1 846	-	2 388	-	-	-	(100.0%)
Other expenditure	29 599	12 578	42.5%	12 162	41.1%	24 739	83.6%	27 438	179.2%	(55.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	438	-	(100.0%)
Surplus/(Deficit)	**(14 172)**	**12 051**		**(24 618)**		**(12 567)**		**(21 183)**		
Transfers recognised - capital	53 390	-	-	1 250	2.3%	1 250	2.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 218**	**12 051**		**(23 368)**		**(11 317)**		**(21 183)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**39 218**	**12 051**		**(23 368)**		**(11 317)**		**(21 183)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 218**	**12 051**		**(23 368)**		**(11 317)**		**(21 183)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 218**	**12 051**		**(23 368)**		**(11 317)**		**(21 183)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**57 438**	**-**	**-**	**5 119**	**8.9%**	**5 119**	**8.9%**	**1 072**	**13.7%**	**377.3%**
National Government	53 390	-	-	4 946	9.3%	4 946	9.3%	369	55.7%	1 238.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 390**	**-**	**-**	**4 946**	**9.3%**	**4 946**	**9.3%**	**369**	**55.7%**	**1 238.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 048	-	-	173	4.3%	173	4.3%	703	-	(75.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 438**	**-**	**-**	**5 119**	**8.9%**	**5 119**	**8.9%**	**1 072**	**9.2%**	**377.3%**
Governance and Administration	**200**	**-**	**-**	**173**	**86.5%**	**173**	**86.5%**	**703**	**1.2%**	**(75.4%)**
Executive & Council	-	-	-	-	-	-	-	703	1.3%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	-	-	173	86.5%	173	86.5%	-	-	(100.0%)
Community and Public Safety	**4 261**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 161	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 101**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27.9%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 101	-	-	-	-	-	-	-	27.9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**32 875**	**-**	**-**	**4 946**	**15.0%**	**4 946**	**15.0%**	**369**	**14.6%**	**1 238.7%**
Electricity	1 900	-	-	-	-	-	-	50	5.5%	(100.0%)
Water	24 851	-	-	4 946	19.9%	4 946	19.9%	-	16.8%	(100.0%)
Waste Water Management	6 125	-	-	-	-	-	-	320	16.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**225 047**	**89 198**	**39.6%**	**84 783**	**37.7%**	**173 981**	**77.3%**	**62 662**	**67.3%**	**35.3%**
Ratepayers and other	**148 594**	**44 657**	**30.1%**	**52 934**	**35.6%**	**97 591**	**65.7%**	**50 373**	**139.4%**	**5.1%**
Government - operating	74 643	36 673	49.1%	20 699	27.7%	57 372	76.9%	12 288	15.2%	68.4%
Government - capital	-	7 868	-	11 150	-	19 018	-	-	-	(100.0%)
Interest	1 810	-	-	-	-	-	-	0	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(176 725)**	**(68 973)**	**39.0%**	**(80 558)**	**45.6%**	**(149 532)**	**84.6%**	**(78 662)**	**54.2%**	**2.4%**
Suppliers and employees	(175 821)	(68 671)	39.1%	(76 057)	43.3%	(144 729)	82.3%	(77 933)	54.6%	(2.4%)
Finance charges	(904)	(119)	13.1%	(4 501)	497.9%	(4 620)	511.0%	(655)	46.5%	587.2%
Transfers and grants	-	(183)	-	-	-	(183)	-	(74)	5.7%	(100.0%)
Net Cash from/(used) Operating Activities	**48 322**	**20 225**	**41.9%**	**4 225**	**8.7%**	**24 449**	**50.6%**	**(16 001)**	**116.3%**	**(126.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(20 069)**	**(15 083)**	**75.2%**	**(4 946)**	**24.6%**	**(20 029)**	**99.8%**	**(50)**	**-**	**9 881.3%**
Capital assets	(20 069)	(15 083)	75.2%	(4 946)	24.6%	(20 029)	99.8%	(50)	-	9 881.3%
Net Cash from/(used) Investing Activities	**(20 069)**	**(15 083)**	**75.2%**	**(4 946)**	**24.6%**	**(20 029)**	**99.8%**	**(50)**	**1 109.1%**	**9 881.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(48)**	**11.8%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	(48)	11.8%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(48)**	**11.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**28 253**	**5 142**	**18.2%**	**(721)**	**(2.6%)**	**4 420**	**15.6%**	**(16 098)**	**105.0%**	**(95.5%)**
Cash/cash equivalents at the year begin:	(1 912)	235	(12.3%)	5 377	(281.2%)	235	(12.3%)	99 882	(54.0%)	(94.6%)
Cash/cash equivalents at the year end:	**26 341**	**5 377**	**20.4%**	**4 655**	**17.7%**	**4 655**	**17.7%**	**83 784**	**120.7%**	**(94.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 066	4.2%	990	3.9%	1 092	4.3%	22 178	87.6%	25 326	24.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 170	17.7%	1 374	4.7%	1 926	6.6%	20 717	71.0%	29 188	28.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 221	6.2%	1 064	5.4%	873	4.4%	16 606	84.0%	19 764	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 013	3.6%	1 186	4.3%	865	3.1%	24 838	89.0%	27 901	27.3%	-	-	-	-
Total By Income Source	**8 470**	**8.3%**	**4 614**	**4.5%**	**4 756**	**4.7%**	**84 338**	**82.5%**	**102 179**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 470	8.3%	4 614	4.5%	4 756	4.7%	84 338	82.5%	102 179	100.0%	-	-	-	-
Total By Customer Group	**8 470**	**8.3%**	**4 614**	**4.5%**	**4 756**	**4.7%**	**84 338**	**82.5%**	**102 179**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 551	5.9%	(3)	-	-	-	168 162	94.1%	178 711	69.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	2 472	48.4%	1 267	24.8%	1 370	26.8%	5 109	2.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 564	100.0%	1 564	.6%
Trade Creditors	-	-	30 311	100.0%	-	-	-	-	30 311	11.7%
Auditor-General	718	10.7%	1 130	16.8%	384	5.7%	4 498	66.8%	6 730	2.6%
Other	-	-	1 498	4.1%	1 349	3.7%	33 361	92.1%	36 207	14.0%
Total	**11 269**	**4.4%**	**35 408**	**13.7%**	**2 999**	**1.2%**	**208 956**	**80.8%**	**258 633**	**100.0%**

Contact Details

Municipal Manager	Mr B S Koma	013 235 7333
Financial Manager	Mr N S Mabitsela (acting)	013 235 7371

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 611 452**	**441 775**	**27.4%**	**419 342**	**26.0%**	**861 117**	**53.4%**	**385 132**	**51.4%**	**8.9%**
Property rates	313 814	73 302	23.4%	73 148	23.3%	146 449	46.7%	68 582	48.0%	6.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	645 869	151 968	23.5%	146 433	22.7%	298 401	46.2%	135 682	48.0%	7.9%
Service charges - water revenue	31 792	6 814	21.4%	6 956	21.9%	13 770	43.3%	6 216	43.9%	11.9%
Service charges - sanitation revenue	17 494	3 980	22.8%	4 192	24.0%	8 173	46.7%	3 683	44.5%	13.8%
Service charges - refuse revenue	66 203	16 330	24.7%	16 295	24.6%	32 625	49.3%	14 404	50.7%	13.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 523	4 231	18.8%	4 263	18.9%	8 494	37.7%	1 411	15.0%	202.1%
Interest earned - external investments	5 780	335	5.8%	668	11.6%	1 003	17.4%	61	3.7%	994.0%
Interest earned - outstanding debtors	24 525	5 046	20.6%	4 877	19.9%	9 923	40.5%	5 691	58.3%	(14.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 582	706	19.7%	980	27.4%	1 687	47.1%	1 039	42.7%	(5.6%)
Licences and permits	44	1	2.6%	1	1.5%	2	4.1%	33	1 096.0%	(98.1%)
Agency services	106 653	27 345	25.6%	27 916	26.2%	55 261	51.8%	23 283	44.4%	19.9%
Transfers recognised - operational	346 325	145 721	42.1%	124 505	36.0%	270 226	78.0%	117 868	66.6%	5.6%
Other own revenue	23 347	3 496	15.0%	8 259	35.4%	11 755	50.3%	7 198	39.4%	14.7%
Gains on disposal of PPE	3 500	2 501	71.5%	847	24.2%	3 348	95.7%	(18)	-	(4 806.8%)
Operating Expenditure	**1 849 620**	**357 744**	**19.3%**	**436 196**	**23.6%**	**793 941**	**42.9%**	**460 483**	**44.6%**	**(5.3%)**
Employee related costs	450 543	102 575	22.8%	109 935	24.4%	212 511	47.2%	97 481	45.5%	12.8%
Remuneration of councillors	22 082	5 332	24.1%	5 205	23.6%	10 538	47.7%	4 795	47.8%	8.6%
Debt impairment	75 262	18 816	25.0%	5 452	7.2%	24 267	32.2%	20 729	45.5%	(73.7%)
Depreciation and asset impairment	282 004	55 291	19.6%	52 824	18.7%	108 115	38.3%	65 662	48.4%	(19.6%)
Finance charges	41 602	829	2.0%	10 784	25.9%	11 614	27.9%	12 419	47.6%	(13.2%)
Bulk purchases	402 743	93 361	23.2%	64 738	16.1%	158 099	39.3%	142 800	51.1%	(54.7%)
Other Materials	37 738	10 479	27.8%	12 628	33.5%	23 107	61.2%	10 868	45.5%	16.2%
Contracted services	290 835	36 707	12.6%	90 226	31.0%	126 933	43.6%	49 998	38.7%	80.5%
Transfers and grants	25 601	369	1.4%	9 993	39.0%	10 363	40.5%	4 909	28.6%	103.6%
Other expenditure	221 209	33 985	15.4%	74 410	33.6%	108 395	49.0%	50 823	33.4%	46.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(238 168)**	**84 030**		**(16 854)**		**67 176**		**(75 351)**		
Transfers recognised - capital	394 816	22 288	5.6%	125 110	31.7%	147 399	37.3%	69 757	28.1%	79.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**156 648**	**106 319**		**108 256**		**214 575**		**(5 594)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**156 648**	**106 319**		**108 256**		**214 575**		**(5 594)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**156 648**	**106 319**		**108 256**		**214 575**		**(5 594)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**156 648**	**106 319**		**108 256**		**214 575**		**(5 594)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**575 919**	**28 081**	**4.9%**	**81 012**	**14.1%**	**109 094**	**18.9%**	**77 237**	**19.1%**	**4.9%**
National Government	332 813	20 086	6.0%	63 380	19.0%	83 466	25.1%	57 557	21.8%	10.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**332 813**	**20 086**	**6.0%**	**63 380**	**19.0%**	**83 466**	**25.1%**	**57 557**	**21.8%**	**10.1%**
Borrowing	105 050	2 749	2.6%	7 067	6.7%	9 816	9.3%	8 377	12.4%	(15.6%)
Internally generated funds	135 556	5 247	3.9%	10 024	7.4%	15 270	11.3%	10 465	18.5%	(4.2%)
Public contributions and donations	2 500	-	-	542	21.7%	542	21.7%	839	41.3%	(35.4%)
Capital Expenditure Standard Classification	**575 919**	**28 081**	**4.9%**	**81 012**	**14.1%**	**109 094**	**18.9%**	**77 237**	**19.1%**	**4.9%**
Governance and Administration	**42 031**	**13 290**	**31.6%**	**35 189**	**83.7%**	**48 478**	**115.3%**	**8 029**	**2.8%**	**338.3%**
Executive & Council	3 821	8	.2%	1 252	32.8%	1 260	33.0%	2 592	10.8%	(51.7%)
Budget & Treasury Office	10 450	90	.9%	357	3.4%	447	4.3%	-	-	(100.0%)
Corporate Services	27 760	13 191	47.5%	33 580	121.0%	46 771	168.5%	5 437	2.1%	517.6%
Community and Public Safety	**47 338**	**-**	**-**	**618**	**1.3%**	**618**	**1.3%**	**2 209**	**9.7%**	**(72.0%)**
Community & Social Services	27 842	-	-	-	-	-	-	1 281	128.1%	(100.0%)
Sport And Recreation	8 000	-	-	618	7.7%	618	7.7%	912	13.4%	(32.3%)
Public Safety	11 495	-	-	-	-	-	-	15	.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**265 377**	**12 215**	**4.6%**	**34 438**	**13.0%**	**46 653**	**17.6%**	**32 051**	**100.1%**	**7.4%**
Planning and Development	32 409	-	-	958	3.0%	958	3.0%	803	9.1%	19.3%
Road Transport	232 967	12 215	5.2%	33 480	14.4%	45 695	19.6%	31 248	181.5%	7.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**218 414**	**2 577**	**1.2%**	**10 768**	**4.9%**	**13 345**	**6.1%**	**34 948**	**91.9%**	**(69.2%)**
Electricity	42 147	401	1.0%	6 874	16.3%	7 275	17.3%	5 356	-	28.3%
Water	137 437	934	.7%	3 663	2.7%	4 596	3.3%	6 416	31.0%	(42.9%)
Waste Water Management	25 330	875	3.5%	231	.9%	1 106	4.4%	23 177	1 115.5%	(99.0%)
Waste Management	13 500	368	2.7%	-	-	368	2.7%	-	-	-
Other	**2 759**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 931 006**	**489 349**	**25.3%**	**554 334**	**28.7%**	**1 043 683**	**54.0%**	**483 966**	**55.1%**	**14.5%**
Ratepayers and other	**1 163 090**	**286 983**	**24.7%**	**295 203**	**25.4%**	**582 186**	**50.1%**	**272 179**	**47.1%**	**8.5%**
Government - operating	346 325	142 579	41.2%	114 063	32.9%	256 642	74.1%	108 102	75.1%	5.5%
Government - capital	394 816	59 639	15.1%	145 008	36.7%	204 647	51.8%	103 625	70.6%	39.9%
Interest	26 775	148	.6%	61	.2%	208	.8%	60	.7%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 478 212)**	**(465 171)**	**31.5%**	**(445 244)**	**30.1%**	**(910 415)**	**61.6%**	**(393 033)**	**62.6%**	**13.3%**
Suppliers and employees	(1 413 793)	(464 341)	32.8%	(428 841)	30.3%	(893 183)	63.2%	(380 614)	63.4%	12.7%
Finance charges	(42 106)	(829)	2.0%	(10 784)	25.6%	(11 614)	27.6%	(12 419)	34.2%	(13.2%)
Transfers and grants	(22 313)	-	-	(5 618)	25.2%	(5 618)	25.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**452 794**	**24 178**	**5.3%**	**109 090**	**24.1%**	**133 269**	**29.4%**	**90 933**	**23.3%**	**20.0%**
Cash Flow from Investing Activities										
Receipts	**82 869**	**5 874**	**7.1%**	**(72)**	**(.1%)**	**5 802**	**7.0%**	**1 658**	**36.8%**	**(104.4%)**
Proceeds on disposal of PPE	3 500	5 874	167.8%	(72)	(2.1%)	5 802	165.8%	1 658	36.8%	(104.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	79 369	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(572 746)**	**(31 042)**	**5.4%**	**(77 922)**	**13.6%**	**(108 963)**	**19.0%**	**(78 149)**	**21.2%**	**(.3%)**
Capital assets	(572 746)	(31 042)	5.4%	(77 922)	13.6%	(108 963)	19.0%	(78 149)	21.2%	(.3%)
Net Cash from/(used) Investing Activities	**(489 877)**	**(25 168)**	**5.1%**	**(77 994)**	**15.9%**	**(103 162)**	**21.1%**	**(76 491)**	**21.1%**	**2.0%**
Cash Flow from Financing Activities										
Receipts	**160 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5.3%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	160 000	-	-	-	-	-	-	-	6.9%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(11 393)**	**(1 178)**	**10.3%**	**(5 828)**	**51.1%**	**(7 005)**	**61.5%**	**(7 412)**	**48.8%**	**(21.4%)**
Repayment of borrowing	(11 393)	(1 178)	10.3%	(5 828)	51.1%	(7 005)	61.5%	(7 412)	48.8%	(21.4%)
Net Cash from/(used) Financing Activities	**148 607**	**(1 178)**	**(.8%)**	**(5 828)**	**(3.9%)**	**(7 005)**	**(4.7%)**	**(7 412)**	**2.6%**	**(21.4%)**
Net Increase/(Decrease) in cash held	**111 524**	**(2 167)**	**(1.9%)**	**25 268**	**22.7%**	**23 101**	**20.7%**	**7 029**	**(26.7%)**	**259.5%**
Cash/cash equivalents at the year begin:	110 156	(6 551)	(5.9%)	(8 718)	(7.9%)	(6 551)	(5.9%)	(578)	71.8%	1 409.6%
Cash/cash equivalents at the year end:	**221 680**	**(8 718)**	**(3.9%)**	**16 550**	**7.5%**	**16 550**	**7.5%**	**6 451**	**4.9%**	**156.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 755	6.6%	15	.1%	861	3.3%	23 797	90.0%	26 429	5.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	43 821	59.4%	140	.2%	6 863	9.3%	22 888	31.1%	73 712	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 158	12.1%	83	.1%	6 929	4.4%	131 807	83.4%	157 977	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 138	9.7%	4	-	458	3.9%	10 158	86.4%	11 757	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 715	6.4%	18	-	2 180	3.0%	66 648	90.6%	73 561	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	478	10.9%	0	-	235	5.4%	3 653	83.7%	4 366	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 006	2.1%	2	-	1 934	2.0%	90 684	95.8%	94 626	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 388	7.0%	239	.7%	823	2.4%	30 611	89.9%	34 062	7.1%	-	-	-	-
Total By Income Source	**75 458**	**15.8%**	**503**	**.1%**	**20 282**	**4.3%**	**380 246**	**79.8%**	**476 489**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 244	17.3%	108	.4%	4 048	16.5%	16 183	65.8%	24 583	5.2%	-	-	-	-
Commercial	30 625	48.7%	101	.2%	3 647	5.8%	28 498	45.3%	62 871	13.2%	-	-	-	-
Households	40 181	10.8%	291	.1%	12 273	3.3%	319 034	85.8%	371 779	78.0%	-	-	-	-
Other	409	2.4%	3	-	314	1.8%	16 530	95.8%	17 256	3.6%	-	-	-	-
Total By Customer Group	**75 458**	**15.8%**	**503**	**.1%**	**20 282**	**4.3%**	**380 246**	**79.8%**	**476 489**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	69	100.0%	-	-	-	-	-	-	69	.1%
PAYE deductions	5 266	100.0%	-	-	-	-	-	-	5 266	3.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 238	100.0%	-	-	-	-	-	-	6 238	4.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	110 176	96.4%	3 762	3.3%	74	.1%	322	.3%	114 334	85.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 712	100.0%	-	-	-	-	-	-	7 712	5.8%
Total	**129 461**	**96.9%**	**3 762**	**2.8%**	**74**	**.1%**	**322**	**.2%**	**133 619**	**100.0%**

Contact Details

Municipal Manager	Mr X C Mzobe	013 759 2001
Financial Manager	Ms N T Mthembu	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**214 333**	**54 405**	**25.4%**	**50 037**	**23.3%**	**104 442**	**48.7%**	**39 772**	**47.0%**	**25.8%**
Property rates	23 569	4 914	20.9%	5 255	22.3%	10 170	43.1%	5 293	52.4%	(.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 495	18 398	25.4%	14 983	20.7%	33 381	46.0%	13 810	37.3%	8.5%
Service charges - water revenue	33 931	5 619	16.6%	5 563	16.4%	11 182	33.0%	4 981	59.5%	11.7%
Service charges - sanitation revenue	5 871	1 447	24.6%	1 384	23.6%	2 831	48.2%	1 299	47.5%	6.5%
Service charges - refuse revenue	10 525	2 881	27.4%	2 892	27.5%	5 773	54.9%	2 765	49.5%	4.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 479	154	10.4%	137	9.3%	291	19.7%	312	59.0%	(56.1%)
Interest earned - external investments	500	25	5.0%	27	5.3%	52	10.3%	20	-	34.2%
Interest earned - outstanding debtors	2 500	1 241	49.6%	898	35.9%	2 139	85.5%	(503)	339.9%	(278.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	302	39	12.8%	1	.3%	40	13.2%	48	27.9%	(97.8%)
Licences and permits	19	1	6.1%	42	221.8%	43	227.9%	3	.2%	1 524.2%
Agency services	2 900	731	25.2%	478	16.5%	1 209	41.7%	657	-	(27.3%)
Transfers recognised - operational	50 003	18 185	36.4%	17 061	34.1%	35 246	70.5%	8 722	-	95.6%
Other own revenue	10 239	518	5.1%	1 317	12.9%	1 835	17.9%	2 147	4.7%	(38.6%)
Gains on disposal of PPE	-	252	-	-	-	252	-	220	-	(100.0%)
Operating Expenditure	**256 185**	**44 769**	**17.5%**	**63 598**	**24.8%**	**108 368**	**42.3%**	**50 653**	**44.8%**	**25.6%**
Employee related costs	74 343	16 741	22.5%	18 133	24.4%	34 874	46.9%	15 979	50.7%	13.5%
Remuneration of councillors	5 651	1 418	25.1%	1 297	22.9%	2 715	48.0%	1 301	40.6%	(.3%)
Debt impairment	15 599	-	-	-	-	-	-	(1)	-	(100.0%)
Depreciation and asset impairment	25 000	-	-	-	-	-	-	-	-	-
Finance charges	807	19	2.4%	863	106.9%	882	109.3%	5	-	17 149.9%
Bulk purchases	72 692	19 700	27.1%	14 280	19.6%	33 981	46.7%	11 530	44.8%	23.8%
Other Materials	-	372	-	260	-	632	-	687	711.4%	(62.1%)
Contracted services	12 667	1 627	12.8%	3 487	27.5%	5 114	40.4%	3 585	49.0%	(2.7%)
Transfers and grants	4 451	822	18.5%	18 226	409.5%	19 048	427.9%	10 994	1 683.7%	65.8%
Other expenditure	44 976	4 071	9.1%	7 052	15.7%	11 123	24.7%	6 573	19.1%	7.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	(0)	-	(100.0%)
Surplus/(Deficit)	**(41 852)**	**9 636**		**(13 561)**		**(3 925)**		**(10 880)**		
Transfers recognised - capital	63 753	13	-	26 372	41.4%	26 385	41.4%	(1)	-	(3 102 688.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 901**	**9 648**		**12 811**		**22 459**		**(10 881)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21 901**	**9 648**		**12 811**		**22 459**		**(10 881)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 901**	**9 648**		**12 811**		**22 459**		**(10 881)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 901**	**9 648**		**12 811**		**22 459**		**(10 881)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**70 537**	**7 280**	**10.3%**	**12 169**	**17.3%**	**19 449**	**27.6%**	**4 269**	**24.2%**	**185.1%**
National Government	70 537	7 257	10.3%	12 169	17.3%	19 426	27.5%	4 269	25.4%	185.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**70 537**	**7 257**	**10.3%**	**12 169**	**17.3%**	**19 426**	**27.5%**	**4 269**	**25.4%**	**185.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	23	-	-	-	23	-	-	.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**70 537**	**7 280**	**10.3%**	**12 169**	**17.3%**	**19 449**	**27.6%**	**4 269**	**24.2%**	**185.1%**
Governance and Administration	**501**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.3%**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	28	-	-	-	-	-	-	-	4.5%	-
Corporate Services	473	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 446**	**434**	**30.1%**	**-**	**-**	**434**	**30.1%**	**1**	**40.8%**	**(100.0%)**
Community & Social Services	105	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 169	422	36.1%	-	-	422	36.1%	1	42.8%	(100.0%)
Public Safety	156	12	7.8%	-	-	12	7.8%	-	-	-
Housing	16	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 395**	**198**	**1.6%**	**-**	**-**	**198**	**1.6%**	**9**	**.1%**	**(100.0%)**
Planning and Development	104	-	-	-	-	-	-	-	-	-
Road Transport	12 291	198	1.6%	-	-	198	1.6%	9	.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**56 197**	**6 648**	**11.8%**	**12 169**	**21.7%**	**18 817**	**33.5%**	**4 259**	**31.4%**	**185.7%**
Electricity	21 488	5 882	27.4%	8 008	37.3%	13 890	64.6%	4 259	67.7%	88.0%
Water	25 683	-	-	498	1.9%	498	1.9%	-	-	(100.0%)
Waste Water Management	9 015	766	8.5%	3 663	40.6%	4 429	49.1%	-	-	(100.0%)
Waste Management	11	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**254 844**	**52 940**	**20.8%**	**79 226**	**31.1%**	**132 166**	**51.9%**	**39 551**	**46.3%**	**100.3%**
Ratepayers and other	**138 723**	**29 826**	**21.5%**	**35 766**	**25.8%**	**65 592**	**47.3%**	**31 314**	**32.0%**	**14.2%**
Government - operating	115 621	19 589	16.9%	17 061	14.8%	36 650	31.7%	8 721	-	95.6%
Government - capital	-	3 500	-	26 372	-	29 872	-	-	-	(100.0%)
Interest	500	25	5.0%	27	5.4%	52	10.4%	(483)	-	(105.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(215 514)**	**(51 543)**	**23.9%**	**(60 103)**	**27.9%**	**(111 647)**	**51.8%**	**(50 653)**	**51.5%**	**18.7%**
Suppliers and employees	(210 328)	(43 817)	20.8%	(57 841)	27.5%	(101 658)	48.3%	(39 653)	39.1%	45.9%
Finance charges	(738)	(43)	5.8%	(461)	62.4%	(504)	68.3%	(5)	-	9 105.3%
Transfers and grants	(4 448)	(7 683)	172.7%	(1 802)	40.5%	(9 485)	213.2%	(10 994)	1 810.6%	(83.6%)
Net Cash from/(used) Operating Activities	**39 330**	**1 397**	**3.6%**	**19 123**	**48.6%**	**20 519**	**52.2%**	**(11 101)**	**216.8%**	**(272.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**220**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	220	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(63 248)**	**(186)**	**.3%**	**(17 863)**	**28.2%**	**(18 049)**	**28.5%**	**-**	**-**	**(100.0%)**
Capital assets	(63 248)	(186)	.3%	(17 863)	28.2%	(18 049)	28.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(63 248)**	**(186)**	**.3%**	**(17 863)**	**28.2%**	**(18 049)**	**28.5%**	**220**	**(4.1%)**	**(8 214.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(402)**	**-**	**(402)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	(402)	-	(402)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(402)**	**-**	**(402)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(23 918)**	**1 210**	**(5.1%)**	**858**	**(3.6%)**	**2 068**	**(8.6%)**	**(10 881)**	**33.1%**	**(107.9%)**
Cash/cash equivalents at the year begin:	(31 509)	404	(1.3%)	1 614	(5.1%)	404	(1.3%)	(6 979)	-	(123.1%)
Cash/cash equivalents at the year end:	**(55 427)**	**1 614**	**(2.9%)**	**2 472**	**(4.5%)**	**2 472**	**(4.5%)**	**(17 860)**	**49.5%**	**(113.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	981	5.8%	739	4.4%	1 059	6.3%	14 030	83.5%	16 809	21.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	979	10.3%	927	9.8%	232	2.4%	7 348	77.5%	9 487	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	843	4.5%	683	3.7%	614	3.3%	16 419	88.5%	18 559	23.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	315	3.9%	294	3.7%	210	2.6%	7 168	89.7%	7 987	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	566	4.5%	473	3.8%	374	3.0%	11 208	88.8%	12 621	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	96	.7%	81	.6%	218	1.5%	13 750	97.2%	14 145	17.8%	-	-	-	-
Total By Income Source	**3 780**	**4.7%**	**3 197**	**4.0%**	**2 707**	**3.4%**	**69 924**	**87.8%**	**79 608**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	134	9.1%	467	31.8%	75	5.1%	794	54.0%	1 470	1.8%	-	-	-	-
Commercial	909	6.2%	611	4.1%	413	2.8%	12 825	86.9%	14 758	18.5%	-	-	-	-
Households	2 737	4.3%	2 119	3.3%	2 219	3.5%	56 305	88.8%	63 379	79.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 780**	**4.7%**	**3 197**	**4.0%**	**2 707**	**3.4%**	**69 924**	**87.8%**	**79 608**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 761	100.0%	-	-	-	-	-	-	4 761	33.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	420	24.9%	668	39.6%	599	35.5%	1 687	11.9%
Other	1 216	15.7%	730	9.4%	672	8.7%	5 135	66.2%	7 752	54.6%
Total	**5 977**	**42.1%**	**1 150**	**8.1%**	**1 340**	**9.4%**	**5 734**	**40.4%**	**14 200**	**100.0%**

Contact Details

Municipal Manager	Mr Dumisani Patrick Msibi	013 712 8719
Financial Manager	Mr Paul Mpele	013 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**483 916**	**161 899**	**33.5%**	**144 366**	**29.8%**	**306 265**	**63.3%**	**126 313**	**58.8%**	**14.3%**
Property rates	56 328	12 545	22.3%	17 055	30.3%	29 599	52.5%	15 415	39.0%	10.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54 438	11 818	21.7%	14 747	27.1%	26 565	48.8%	13 371	47.9%	10.3%
Service charges - water revenue	15 581	3 260	20.9%	3 308	21.2%	6 569	42.2%	2 676	32.6%	23.6%
Service charges - sanitation revenue	3 273	865	26.4%	870	26.6%	1 734	53.0%	771	51.2%	12.9%
Service charges - refuse revenue	4 890	1 260	25.8%	1 208	24.7%	2 468	50.5%	1 095	47.0%	10.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 659	2 282	85.8%	378	14.2%	2 660	100.0%	305	33.1%	23.7%
Interest earned - external investments	2 200	115	5.2%	-	-	115	5.2%	387	45.0%	(100.0%)
Interest earned - outstanding debtors	1 650	1 051	63.7%	985	59.7%	2 036	123.4%	584	60.0%	68.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	550	90	16.3%	89	16.2%	179	32.5%	88	11.4%	1.3%
Licences and permits	24	6	24.3%	8	32.0%	14	56.4%	-	-	(100.0%)
Agency services	25 966	2 490	9.6%	1 853	7.1%	4 343	16.7%	4 700	44.2%	(60.6%)
Transfers recognised - operational	311 164	124 481	40.0%	102 738	33.0%	227 219	73.0%	86 472	70.8%	18.8%
Other own revenue	5 192	1 637	31.5%	1 127	21.7%	2 764	53.2%	449	18.4%	150.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**552 768**	**111 983**	**20.3%**	**118 847**	**21.5%**	**230 830**	**41.8%**	**109 077**	**40.6%**	**9.0%**
Employee related costs	210 919	53 885	25.5%	62 413	29.6%	116 298	55.1%	55 606	54.8%	12.2%
Remuneration of councillors	18 098	4 038	22.3%	4 210	23.3%	8 248	45.6%	1 520	16.8%	177.0%
Debt impairment	16 141	-	-	-	-	-	-	2 500	35.5%	(100.0%)
Depreciation and asset impairment	69 168	-	-	-	-	-	-	-	-	-
Finance charges	731	182	24.9%	370	50.6%	552	75.5%	401	31.0%	(7.8%)
Bulk purchases	66 233	23 820	36.0%	16 121	24.3%	39 940	60.3%	16 455	55.7%	(2.0%)
Other Materials	1 319	32	2.4%	384	29.1%	415	31.5%	-	-	(100.0%)
Contracted services	17 505	4 118	23.5%	7 194	41.1%	11 312	64.6%	4 885	69.1%	47.3%
Transfers and grants	200	-	-	-	-	-	-	-	-	-
Other expenditure	152 454	25 908	17.0%	28 156	18.5%	54 064	35.5%	27 711	34.5%	1.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(68 853)**	**49 916**		**25 519**		**75 435**		**17 236**		
Transfers recognised - capital	212 935	7 275	3.4%	7 100	3.3%	14 375	6.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**144 083**	**57 191**		**32 619**		**89 810**		**17 236**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**144 083**	**57 191**		**32 619**		**89 810**		**17 236**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**144 083**	**57 191**		**32 619**		**89 810**		**17 236**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**144 083**	**57 191**		**32 619**		**89 810**		**17 236**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**229 757**	**16 394**	**7.1%**	**31 483**	**13.7%**	**47 876**	**20.8%**	**30 694**	**29.3%**	**2.6%**
National Government	212 935	12 434	5.8%	28 647	13.5%	41 081	19.3%	27 410	34.6%	4.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**212 935**	**12 434**	**5.8%**	**28 647**	**13.5%**	**41 081**	**19.3%**	**27 410**	**34.6%**	**4.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 822	3 960	23.5%	2 836	16.9%	6 795	40.4%	3 285	10.3%	(13.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**229 757**	**16 394**	**7.1%**	**31 483**	**13.7%**	**47 876**	**20.8%**	**30 694**	**29.3%**	**2.6%**
Governance and Administration	**3 515**	**167**	**4.7%**	**574**	**16.3%**	**741**	**21.1%**	**1 572**	**39.6%**	**(63.5%)**
Executive & Council	593	-	-	24	4.1%	24	4.1%	-	-	(100.0%)
Budget & Treasury Office	212	-	-	-	-	-	-	17	7.1%	(100.0%)
Corporate Services	2 710	167	6.1%	550	20.3%	717	26.5%	1 555	44.9%	(64.6%)
Community and Public Safety	**350**	**199**	**56.9%**	**-**	**-**	**199**	**56.9%**	**174**	**10.5%**	**(100.0%)**
Community & Social Services	200	199	99.5%	-	-	199	99.5%	173	26.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	-	-	-	1	.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 433**	**5 572**	**12.8%**	**15 082**	**34.7%**	**20 654**	**47.6%**	**4 726**	**28.6%**	**219.2%**
Planning and Development	7 893	1 022	13.0%	6 098	77.3%	7 120	90.2%	1 110	22.3%	449.4%
Road Transport	35 540	4 549	12.8%	8 985	25.3%	13 534	38.1%	3 372	33.6%	166.5%
Environmental Protection	-	-	-	-	-	-	-	244	28.4%	(100.0%)
Trading Services	**182 460**	**10 456**	**5.7%**	**15 826**	**8.7%**	**26 282**	**14.4%**	**24 222**	**29.2%**	**(34.7%)**
Electricity	26 175	587	2.2%	1 019	3.9%	1 606	6.1%	1 138	38.5%	(10.5%)
Water	139 985	8 335	6.0%	12 225	8.7%	20 560	14.7%	22 301	31.5%	(45.2%)
Waste Water Management	15 000	1 051	7.0%	2 192	14.6%	3 244	21.6%	339	6.6%	547.4%
Waste Management	1 300	483	37.1%	390	30.0%	872	67.1%	445	4.4%	(12.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**679 060**	**233 089**	**34.3%**	**160 060**	**23.6%**	**393 150**	**57.9%**	**207 061**	**80.4%**	**(22.7%)**
Ratepayers and other	**152 761**	**54 995**	**36.0%**	**45 175**	**29.6%**	**100 170**	**65.6%**	**73 203**	**82.1%**	**(38.3%)**
Government - operating	311 164	126 034	40.5%	103 001	33.1%	229 035	73.6%	87 476	74.3%	17.7%
Government - capital	212 935	51 052	24.0%	11 100	5.2%	62 152	29.2%	45 212	90.0%	(75.4%)
Interest	2 200	1 008	45.8%	784	35.6%	1 792	81.5%	1 170	68.6%	(33.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(461 107)**	**(172 202)**	**37.3%**	**(132 890)**	**28.8%**	**(305 093)**	**66.2%**	**(221 363)**	**110.5%**	**(40.0%)**
Suppliers and employees	(460 292)	(172 020)	37.4%	(132 520)	28.8%	(304 541)	66.2%	(221 363)	110.9%	(40.1%)
Finance charges	(615)	(182)	29.6%	(370)	60.1%	(552)	89.8%	-	-	(100.0%)
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**217 954**	**60 887**	**27.9%**	**27 170**	**12.5%**	**88 057**	**40.4%**	**(14 301)**	**9.2%**	**(290.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(229 757)**	**(39 749)**	**17.3%**	**(28 258)**	**12.3%**	**(68 007)**	**29.6%**	**-**	**-**	**(100.0%)**
Capital assets	(229 757)	(39 749)	17.3%	(28 258)	12.3%	(68 007)	29.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(229 757)**	**(39 749)**	**17.3%**	**(28 258)**	**12.3%**	**(68 007)**	**29.6%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(116)**	**(476)**	**409.5%**	**(472)**	**406.1%**	**(948)**	**815.7%**	**(469)**	**40.9%**	**.6%**
Repayment of borrowing	(116)	(476)	409.5%	(472)	406.1%	(948)	815.7%	(469)	40.9%	.6%
Net Cash from/(used) Financing Activities	**(116)**	**(476)**	**409.5%**	**(472)**	**406.1%**	**(948)**	**815.7%**	**(469)**	**40.9%**	**.6%**
Net Increase/(Decrease) in cash held	**(11 920)**	**20 662**	**(173.3%)**	**(1 559)**	**13.1%**	**19 103**	**(160.3%)**	**(14 771)**	**(237.3%)**	**(89.4%)**
Cash/cash equivalents at the year begin:	15 000	4 696	31.3%	25 358	169.1%	4 696	31.3%	36 674	(48.4%)	(30.9%)
Cash/cash equivalents at the year end:	**3 080**	**25 358**	**823.3%**	**23 799**	**772.7%**	**23 799**	**772.7%**	**21 903**	**(117.2%)**	**8.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	935	24.1%	386	9.9%	296	7.6%	2 269	58.4%	3 886	5.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 259	53.1%	1 222	15.2%	618	7.7%	1 920	23.9%	8 020	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 974	9.9%	3 427	6.8%	3 061	6.1%	38 935	77.3%	50 398	67.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	290	29.2%	119	12.0%	77	7.7%	508	51.1%	995	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	302	22.5%	112	8.4%	73	5.4%	853	63.7%	1 339	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	398	8.1%	376	7.6%	344	7.0%	3 814	77.3%	4 932	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	386	8.3%	264	5.7%	238	5.1%	3 753	80.9%	4 641	6.3%	-	-	-	-
Total By Income Source	**11 545**	**15.6%**	**5 907**	**8.0%**	**4 708**	**6.3%**	**52 052**	**70.1%**	**74 211**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	679	6.8%	572	5.7%	488	4.9%	8 309	82.7%	10 048	13.5%	-	-	-	-
Commercial	6 523	14.3%	3 619	8.0%	2 938	6.5%	32 434	71.3%	45 514	61.3%	-	-	-	-
Households	4 000	27.9%	1 574	11.0%	1 145	8.0%	7 621	53.1%	14 339	19.3%	-	-	-	-
Other	343	7.9%	142	3.3%	138	3.2%	3 688	85.6%	4 310	5.8%	-	-	-	-
Total By Customer Group	**11 545**	**15.6%**	**5 907**	**8.0%**	**4 708**	**6.3%**	**52 052**	**70.1%**	**74 211**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 688	100.0%	-	-	-	-	-	-	6 688	19.2%
Bulk Water	28	100.0%	-	-	-	-	-	-	28	.1%
PAYE deductions	2 432	100.0%	-	-	-	-	-	-	2 432	7.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 281	100.0%	-	-	-	-	-	-	3 281	9.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 676	38.4%	3 213	26.4%	1 756	14.4%	2 531	20.8%	12 177	35.0%
Auditor-General	848	100.0%	-	-	-	-	-	-	848	2.4%
Other	8 296	88.4%	1 087	11.6%	-	-	-	-	9 383	26.9%
Total	**26 249**	**75.3%**	**4 300**	**12.3%**	**1 756**	**5.0%**	**2 531**	**7.3%**	**34 837**	**100.0%**

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr B T Khoza	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**681 085**	**264 756**	**38.9%**	**169 850**	**24.9%**	**434 606**	**63.8%**	**164 359**	**65.6%**	**3.3%**
Property rates	87 844	50 265	57.2%	2 174	2.5%	52 439	59.7%	3 417	253.4%	(36.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	32 902	5 740	17.4%	1 909	5.8%	7 648	23.2%	5 254	26.1%	(63.7%)
Service charges - sanitation revenue	2 340	623	26.6%	666	28.4%	1 289	55.1%	1 861	124.1%	(64.2%)
Service charges - refuse revenue	5 215	1 217	23.3%	(72)	(1.4%)	1 145	22.0%	(0)	24.6%	21 147.0%
Service charges - other	3 500	731	20.9%	290	8.3%	1 021	29.2%	-	-	(100.0%)
Rental of facilities and equipment	552	29	5.2%	14	2.6%	43	7.8%	-	-	(100.0%)
Interest earned - external investments	1 900	-	-	1 804	94.9%	1 804	94.9%	3 438	201.3%	(47.5%)
Interest earned - outstanding debtors	5 200	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 003	-	-	420	41.9%	420	41.9%	-	9.2%	(100.0%)
Licences and permits	925	-	-	-	-	-	-	-	-	-
Agency services	12 815	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	522 525	205 666	39.4%	162 529	31.1%	368 195	70.5%	149 359	32.8%	8.8%
Other own revenue	4 064	487	12.0%	116	2.8%	602	14.8%	1 030	74.5%	(88.8%)
Gains on disposal of PPE	300	-	-	-	-	-	-	-	-	-
Operating Expenditure	**667 659**	**115 743**	**17.3%**	**87 336**	**13.1%**	**203 080**	**30.4%**	**126 473**	**47.6%**	**(30.9%)**
Employee related costs	203 800	48 101	23.6%	43 601	21.4%	91 702	45.0%	58 822	50.0%	(25.9%)
Remuneration of councillors	23 320	5 147	22.1%	3 484	14.9%	8 631	37.0%	6 557	56.0%	(46.9%)
Debt impairment	92 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	95 000	26 500	27.9%	22 000	23.2%	48 500	51.1%	30 000	-	(26.7%)
Other Materials	-	32	-	1 786	-	1 817	-	-	.1%	(100.0%)
Contracted services	43 996	271	.6%	1 527	3.5%	1 798	4.1%	-	.5%	(100.0%)
Transfers and grants	-	14	-	4 758	-	4 772	-	-	-	(100.0%)
Other expenditure	209 543	35 679	17.0%	10 180	4.9%	45 859	21.9%	31 094	2 536.3%	(67.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 426**	**149 013**		**82 514**		**231 527**		**37 886**		
Transfers recognised - capital	317 793	26 078	8.2%	6 761	2.1%	32 839	10.3%	120 461	-	(94.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**331 219**	**175 091**		**89 275**		**264 366**		**158 347**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**331 219**	**175 091**		**89 275**		**264 366**		**158 347**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**331 219**	**175 091**		**89 275**		**264 366**		**158 347**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**331 219**	**175 091**		**89 275**		**264 366**		**158 347**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**397 913**	**49 030**	**12.3%**	**74 310**	**18.7%**	**123 340**	**31.0%**	**4 571**	**1.8%**	**1 525.7%**
National Government	397 913	49 030	12.3%	74 310	18.7%	123 340	31.0%	1 795	1.5%	4 040.0%
Provincial Government	-	-	-	-	-	-	-	2 776	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**397 913**	**49 030**	**12.3%**	**74 310**	**18.7%**	**123 340**	**31.0%**	**4 571**	**2.1%**	**1 525.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**397 913**	**49 030**	**12.3%**	**74 310**	**18.7%**	**123 340**	**31.0%**	**4 571**	**4.1%**	**1 525.7%**
Governance and Administration	**5 250**	**83**	**1.6%**	**155**	**2.9%**	**238**	**4.5%**	**29**	**.3%**	**440.4%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 250	83	1.6%	155	2.9%	238	4.5%	29	.3%	440.4%
Community and Public Safety	**36 800**	**193**	**.5%**	**-**	**-**	**193**	**.5%**	**-**	**5.7%**	**-**
Community & Social Services	22 000	193	.9%	-	-	193	.9%	-	5.7%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	14 800	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**94 200**	**26 941**	**28.6%**	**34 329**	**36.4%**	**61 270**	**65.0%**	**-**	**5.4%**	**(100.0%)**
Planning and Development	7 050	-	-	370	5.2%	370	5.2%	-	-	(100.0%)
Road Transport	87 150	26 941	30.9%	33 960	39.0%	60 900	69.9%	-	7.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**261 663**	**21 812**	**8.3%**	**39 826**	**15.2%**	**61 639**	**23.6%**	**4 542**	**4.0%**	**776.8%**
Electricity	14 663	300	2.0%	1 521	10.4%	1 821	12.4%	-	-	(100.0%)
Water	198 500	16 854	8.5%	23 194	11.7%	40 048	20.2%	4 435	4.8%	422.9%
Waste Water Management	45 000	4 659	10.4%	9 468	21.0%	14 127	31.4%	107	.3%	8 765.8%
Waste Management	3 500	-	-	5 643	161.2%	5 643	161.2%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**936 730**	**237 375**	**25.3%**	**305 478**	**32.6%**	**542 853**	**58.0%**	**15 000**	**48.8%**	**1 936.5%**
Ratepayers and other	**44 257**	**5 631**	**12.7%**	**6 106**	**13.8%**	**11 737**	**26.5%**	**11 563**	**194.5%**	**(47.2%)**
Government - operating	519 929	205 666	39.6%	167 790	32.3%	373 456	71.8%	-	42.5%	(100.0%)
Government - capital	365 444	26 078	7.1%	120 500	33.0%	146 578	40.1%	-	12.0%	(100.0%)
Interest	7 100	-	-	11 082	156.1%	11 082	156.1%	3 438	123.6%	222.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(545 034)**	**(115 729)**	**21.2%**	**(124 871)**	**22.9%**	**(240 601)**	**44.1%**	**(57 514)**	**28.0%**	**117.1%**
Suppliers and employees	(516 278)	(115 729)	22.4%	(120 113)	23.3%	(235 842)	45.7%	(57 514)	28.0%	108.8%
Finance charges	(345)	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 411)	-	-	(4 758)	16.7%	(4 758)	16.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**391 696**	**121 646**	**31.1%**	**180 607**	**46.1%**	**302 253**	**77.2%**	**(42 514)**	**69.4%**	**(524.8%)**
Cash Flow from Investing Activities										
Receipts	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**562.2%**	**-**
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-	562.2%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(397 913)**	**(69 868)**	**17.6%**	**(74 310)**	**18.7%**	**(144 177)**	**36.2%**	**(8 790)**	**-**	**745.4%**
Capital assets	(397 913)	(69 868)	17.6%	(74 310)	18.7%	(144 177)	36.2%	(8 790)	-	745.4%
Net Cash from/(used) Investing Activities	**(397 613)**	**(69 868)**	**17.6%**	**(74 310)**	**18.7%**	**(144 177)**	**36.3%**	**(8 790)**	**(20 098.7%)**	**745.4%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 917)**	**51 778**	**(875.1%)**	**106 297**	**(1 796.5%)**	**158 076**	**(2 671.5%)**	**(51 304)**	**63.0%**	**(307.2%)**
Cash/cash equivalents at the year begin:	-	-	-	51 778	-	-	-	373 029	-	(86.1%)
Cash/cash equivalents at the year end:	**(5 917)**	**51 778**	**(875.1%)**	**158 076**	**(2 671.5%)**	**158 076**	**(2 671.5%)**	**321 725**	**63.0%**	**(50.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1	-	1 118	.9%	917	.7%	123 185	98.4%	125 221	13.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 113	.1%	1 101	.1%	1 127	.1%	791 648	99.6%	794 989	83.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	49	.3%	184	1.0%	208	1.2%	17 681	97.6%	18 123	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(24)	(.1%)	379	1.8%	426	2.0%	20 840	96.4%	21 620	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(26)	.2%	2 128	(16.8%)	2 209	(17.5%)	(16 956)	134.1%	(12 644)	(1.3%)	-	-	-	-
Total By Income Source	**1 114**	**.1%**	**4 909**	**.5%**	**4 888**	**.5%**	**936 398**	**98.8%**	**947 309**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10	-	1 324	.2%	1 376	.2%	703 661	99.6%	706 371	74.6%	-	-	-	-
Commercial	296	.6%	974	1.9%	854	1.6%	50 215	95.9%	52 339	5.5%	-	-	-	-
Households	809	.4%	2 611	1.4%	2 657	1.4%	182 522	96.8%	188 599	19.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 114**	**.1%**	**4 909**	**.5%**	**4 888**	**.5%**	**936 398**	**98.8%**	**947 309**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	230 468	100.0%	230 468	62.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 471	3.2%	2 639	1.9%	5 197	3.7%	128 149	91.2%	140 456	37.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 471**	**1.2%**	**2 639**	**.7%**	**5 197**	**1.4%**	**358 616**	**96.7%**	**370 923**	**100.0%**

Contact Details

Municipal Manager	DL Shabangu	013 708 6018
Financial Manager	S P. Mokganya (Acting)	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**194 001**	**78 591**	**40.5%**	**65 384**	**33.7%**	**143 975**	**74.2%**	**59 194**	**72.7%**	**10.5%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	212	142	66.9%	53	25.1%	195	92.0%	12	11.3%	344.2%
Interest earned - external investments	1 584	641	40.5%	564	35.6%	1 205	76.1%	237	43.2%	138.4%
Interest earned - outstanding debtors	-	1	-	-	-	1	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	190 617	77 428	40.6%	62 742	32.9%	140 170	73.5%	58 899	73.6%	6.5%
Other own revenue	1 588	378	23.8%	2 025	127.5%	2 403	151.3%	46	6.2%	4 291.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**188 059**	**28 242**	**15.0%**	**49 963**	**26.6%**	**78 205**	**41.6%**	**28 193**	**30.2%**	**77.2%**
Employee related costs	76 367	17 576	23.0%	18 133	23.7%	35 709	46.8%	16 890	41.9%	7.4%
Remuneration of councillors	12 751	2 996	23.5%	3 002	23.5%	5 999	47.0%	3 021	52.0%	(.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 558	-	-	-	-	-	-	-	-	-
Finance charges	22 544	1	-	15 920	70.6%	15 920	70.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	7	1.7%	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	56 839	7 670	13.5%	12 908	22.7%	20 577	36.2%	8 274	17.1%	56.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 942**	**50 349**		**15 422**		**65 770**		**31 001**		
Transfers recognised - capital	36 210	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 152**	**50 349**		**15 422**		**65 770**		**31 001**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42 152**	**50 349**		**15 422**		**65 770**		**31 001**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 152**	**50 349**		**15 422**		**65 770**		**31 001**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 152**	**50 349**		**15 422**		**65 770**		**31 001**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**61 710**	**4 911**	**8.0%**	**10 132**	**16.4%**	**15 043**	**24.4%**	**11 502**	**60.7%**	**(11.9%)**
National Government	36 710	-	-	489	1.3%	489	1.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	10 059	135.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	360	-	1 622	-	1 983	-	-	-	(100.0%)
Transfers recognised - capital	**36 710**	**360**	**1.0%**	**2 111**	**5.8%**	**2 472**	**6.7%**	**10 059**	**135.8%**	**(79.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 000	4 551	18.2%	8 021	32.1%	12 572	50.3%	1 443	21.3%	456.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**61 710**	**4 911**	**8.0%**	**10 132**	**16.4%**	**15 043**	**24.4%**	**11 502**	**60.7%**	**(11.9%)**
Governance and Administration	**15 510**	**2 351**	**15.2%**	**1 585**	**10.2%**	**3 937**	**25.4%**	**9**	**1.4%**	**18 192.7%**
Executive & Council	10 710	26	.2%	1 566	14.6%	1 592	14.9%	7	.8%	21 159.9%
Budget & Treasury Office	2 500	23	.9%	-	-	23	.9%	-	-	-
Corporate Services	2 300	2 302	100.1%	19	.8%	2 322	100.9%	1	-	1 380.1%
Community and Public Safety	**-**	**13**	**-**	**3**	**-**	**16**	**-**	**211**	**26.4%**	**(98.7%)**
Community & Social Services	-	5	-	-	-	5	-	15	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	3	-	3	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	9	-	-	-	9	-	196	25.8%	(100.0%)
Economic and Environmental Services	**46 200**	**2 547**	**5.5%**	**8 544**	**18.5%**	**11 091**	**24.0%**	**11 283**	**66.7%**	**(24.3%)**
Planning and Development	46 200	2 547	5.5%	8 544	18.5%	11 091	24.0%	11 283	66.7%	(24.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**230 211**	**78 591**	**34.1%**	**65 384**	**28.4%**	**143 975**	**62.5%**	**59 194**	**68.7%**	**10.5%**
Ratepayers and other	**1 800**	**520**	**28.9%**	**2 078**	**115.4%**	**2 598**	**144.3%**	**58**	**6.8%**	**3 476.1%**
Government - operating	190 617	77 428	40.6%	62 742	32.9%	140 170	73.5%	58 899	74.9%	6.5%
Government - capital	36 210	-	-	-	-	-	-	-	-	-
Interest	1 584	643	40.6%	564	35.6%	1 207	76.2%	237	43.2%	138.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(183 059)**	**(28 287)**	**15.5%**	**(49 961)**	**27.3%**	**(78 249)**	**42.7%**	**(28 193)**	**35.0%**	**77.2%**
Suppliers and employees	(131 847)	(28 287)	21.5%	(34 042)	25.8%	(62 329)	47.3%	(28 193)	36.5%	20.7%
Finance charges	(22 284)	(1)	-	(15 920)	71.4%	(15 920)	71.4%	-	-	(100.0%)
Transfers and grants	(28 928)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 152**	**50 303**	**106.7%**	**15 423**	**32.7%**	**65 726**	**139.4%**	**31 001**	**180.1%**	**(50.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(41 952)**	**(4 894)**	**11.7%**	**(10 055)**	**24.0%**	**(14 948)**	**35.6%**	**(956)**	**-**	**951.9%**
Capital assets	(41 952)	(4 894)	11.7%	(10 055)	24.0%	(14 948)	35.6%	(956)	-	951.9%
Net Cash from/(used) Investing Activities	**(41 952)**	**(4 894)**	**11.7%**	**(10 055)**	**24.0%**	**(14 948)**	**35.6%**	**(956)**	**-**	**951.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(9 876)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(9 876)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(9 876)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 676)**	**45 410**	**(971.1%)**	**5 368**	**(114.8%)**	**50 778**	**(1 085.9%)**	**30 045**	**175.8%**	**(82.1%)**
Cash/cash equivalents at the year begin:	16 785	5 927	35.3%	51 337	305.9%	5 927	35.3%	51 538	-	(.4%)
Cash/cash equivalents at the year end:	**12 109**	**51 337**	**424.0%**	**56 705**	**468.3%**	**56 705**	**468.3%**	**81 583**	**167.6%**	**(30.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139	100.0%	-	-	-	-	-	-	139	100.0%	-	-	-	-
Total By Income Source	**139**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**139**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139	100.0%	-	-	-	-	-	-	139	100.0%	-	-	-	-
Total By Customer Group	**139**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**139**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	633	37.5%	308	18.3%	745	44.2%	-	-	1 685	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**633**	**37.5%**	**308**	**18.3%**	**745**	**44.2%**	**-**	**-**	**1 685**	**100.0%**

Contact Details

Municipal Manager	H Mbatha	013 759 8525
Financial Manager	W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**121 334**	**31 890**	**26.3%**	**34 606**	**28.5%**	**66 497**	**54.8%**	**23 172**	**61.0%**	**49.3%**
Property rates	11 684	4	-	33	.3%	37	.3%	481	14.9%	(93.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 751	1 533	22.7%	1 000	14.8%	2 533	37.5%	1 314	45.1%	(23.9%)
Service charges - water revenue	5 783	1 151	19.9%	979	16.9%	2 130	36.8%	1 112	39.4%	(11.9%)
Service charges - sanitation revenue	839	390	46.6%	480	57.2%	870	103.8%	211	48.4%	127.9%
Service charges - refuse revenue	571	268	47.0%	268	47.0%	536	93.9%	147	47.9%	82.2%
Service charges - other	-	-	-	4	-	4	-	(181)	-	(102.1%)
Rental of facilities and equipment	66	10	14.9%	12	17.8%	21	32.7%	9	55.4%	34.9%
Interest earned - external investments	-	42	-	150	-	192	-	0	.5%	43 099.7%
Interest earned - outstanding debtors	-	733	-	-	-	733	-	30	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	94 721	27 622	29.2%	31 679	33.4%	59 301	62.6%	19 721	69.8%	60.6%
Other own revenue	920	137	14.9%	0	-	138	14.9%	328	91.8%	(100.0%)
Gains on disposal of PPE	-	-	-	1	-	1	-	-	-	(100.0%)
Operating Expenditure	**99 699**	**36 092**	**36.2%**	**27 850**	**27.9%**	**63 942**	**64.1%**	**26 083**	**58.5%**	**6.8%**
Employee related costs	35 713	8 271	23.2%	9 941	27.8%	18 212	51.0%	7 809	51.4%	27.3%
Remuneration of councillors	7 438	1 895	25.5%	2 088	28.1%	3 984	53.6%	1 865	48.8%	12.0%
Debt impairment	170	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 615	-	-	-	-	-	-	-	-	-
Finance charges	900	18	2.0%	405	45.0%	424	47.0%	-	-	(100.0%)
Bulk purchases	11 006	3 336	30.3%	1 858	16.9%	5 194	47.2%	695	43.8%	167.5%
Other Materials	-	-	-	-	-	-	-	450	78.6%	(100.0%)
Contracted services	6 106	5 902	96.7%	2 332	38.2%	8 234	134.8%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 750	16 670	50.9%	11 226	34.3%	27 895	85.2%	15 265	69.4%	(26.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**21 635**	**(4 201)**		**6 756**		**2 555**		**(2 910)**		
Transfers recognised - capital	60 224	51 519	85.5%	33 334	55.4%	84 854	140.9%	42 138	167.6%	(20.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**81 859**	**47 318**		**40 090**		**87 408**		**39 227**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**81 859**	**47 318**		**40 090**		**87 408**		**39 227**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**81 859**	**47 318**		**40 090**		**87 408**		**39 227**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**81 859**	**47 318**		**40 090**		**87 408**		**39 227**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**81 859**	**30 148**	**36.8%**	**35 375**	**43.2%**	**65 523**	**80.0%**	**36 641**	**121.4%**	**(3.5%)**
National Government	60 224	27 348	45.4%	33 779	56.1%	61 127	101.5%	33 805	140.7%	(.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 224**	**27 348**	**45.4%**	**33 779**	**56.1%**	**61 127**	**101.5%**	**33 805**	**140.7%**	**(.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 635	310	1.4%	234	1.1%	544	2.5%	2 836	44.7%	(91.7%)
Public contributions and donations	-	2 490	-	1 362	-	3 852	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**81 859**	**30 148**	**36.8%**	**35 375**	**43.2%**	**65 523**	**80.0%**	**36 641**	**121.4%**	**(3.5%)**
Governance and Administration	**2 157**	**377**	**17.5%**	**-**	**-**	**377**	**17.5%**	**377**	**65.7%**	**(100.0%)**
Executive & Council	1 900	-	-	-	-	-	-	-	53.2%	-
Budget & Treasury Office	177	190	107.3%	-	-	190	107.3%	-	117.3%	-
Corporate Services	80	188	234.4%	-	-	188	234.4%	377	75.6%	(100.0%)
Community and Public Safety	**18 103**	**48**	**.3%**	**135**	**.7%**	**183**	**1.0%**	**677**	**22.9%**	**(80.0%)**
Community & Social Services	9 815	48	.5%	135	1.4%	183	1.9%	677	60.8%	(80.0%)
Sport And Recreation	8 288	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 193**	**2 552**	**14.8%**	**6 404**	**37.2%**	**8 956**	**52.1%**	**1 171**	**16.2%**	**446.8%**
Planning and Development	7 470	2 552	34.2%	1 461	19.6%	4 013	53.7%	907	243.9%	61.2%
Road Transport	9 723	-	-	4 943	50.8%	4 943	50.8%	265	5.8%	1 767.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**44 406**	**27 171**	**61.2%**	**28 835**	**64.9%**	**56 007**	**126.1%**	**34 416**	**180.6%**	**(16.2%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	29 406	27 171	92.4%	28 835	98.1%	56 007	190.5%	23 831	306.6%	21.0%
Waste Water Management	15 000	-	-	-	-	-	-	10 585	88.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**174 916**	**93 053**	**53.2%**	**64 936**	**37.1%**	**157 989**	**90.3%**	**86 763**	**114.0%**	**(25.2%)**
Ratepayers and other	**19 971**	**15 540**	**77.8%**	**6 098**	**30.5%**	**21 638**	**108.3%**	**24 903**	**136.1%**	**(75.5%)**
Government - operating	94 721	25 380	26.8%	31 679	33.4%	57 059	60.2%	19 721	69.7%	60.6%
Government - capital	60 224	52 091	86.5%	27 009	44.8%	79 100	131.3%	42 138	168.3%	(35.9%)
Interest	-	42	-	150	-	192	-	0	.4%	34 619.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(92 812)**	**(42 113)**	**45.4%**	**(42 990)**	**46.3%**	**(85 103)**	**91.7%**	**(59 849)**	**103.9%**	**(28.2%)**
Suppliers and employees	(91 912)	(42 095)	45.8%	(42 977)	46.8%	(85 072)	92.6%	(59 849)	103.9%	(28.2%)
Finance charges	(900)	(18)	2.0%	(13)	1.4%	(31)	3.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**82 104**	**50 940**	**62.0%**	**21 947**	**26.7%**	**72 887**	**88.8%**	**26 914**	**126.5%**	**(18.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**2 254**	**-**	**6 325**	**-**	**8 579**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	2 254	-	6 325	-	8 579	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(80 241)**	**(28 859)**	**36.0%**	**(36 675)**	**45.7%**	**(65 533)**	**81.7%**	**(36 641)**	**121.6%**	**.1%**
Capital assets	(80 241)	(28 859)	36.0%	(36 675)	45.7%	(65 533)	81.7%	(36 641)	121.6%	.1%
Net Cash from/(used) Investing Activities	**(80 241)**	**(26 604)**	**33.2%**	**(30 350)**	**37.8%**	**(56 954)**	**71.0%**	**(36 641)**	**121.6%**	**(17.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(784)**	**-**	**-**	**(392)**	**50.0%**	**(392)**	**50.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(784)	-	-	(392)	50.0%	(392)	50.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(784)**	**-**	**-**	**(392)**	**50.0%**	**(392)**	**50.0%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 079**	**24 336**	**2 255.7%**	**(8 796)**	**(815.3%)**	**15 540**	**1 440.4%**	**(9 727)**	**92 330.6%**	**(9.6%)**
Cash/cash equivalents at the year begin:	367	21	5.7%	24 357	6 636.8%	21	5.7%	14 887	-	63.6%
Cash/cash equivalents at the year end:	**1 446**	**24 357**	**1 684.6%**	**15 561**	**1 076.3%**	**15 561**	**1 076.3%**	**5 160**	**108 530.8%**	**201.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 930	27.8%	547	3.1%	1 108	6.3%	11 138	62.8%	17 723	14.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	250	14.5%	164	9.5%	132	7.7%	1 175	68.3%	1 722	1.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	108	7.2%	111	7.3%	89	5.9%	1 203	79.6%	1 511	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	146	20.0%	142	19.5%	115	15.8%	327	44.8%	730	.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	82	12.5%	80	12.1%	80	12.1%	418	63.3%	660	.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	-	3	-	2	-	103 530	100.0%	103 557	82.3%	-	-	-	-
Total By Income Source	**5 539**	**4.4%**	**1 047**	**.8%**	**1 525**	**1.2%**	**117 791**	**93.6%**	**125 903**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	43	24.7%	7	3.9%	5	3.1%	118	68.3%	173	.1%	-	-	-	-
Commercial	407	3.4%	320	2.7%	388	3.3%	10 802	90.6%	11 917	9.5%	-	-	-	-
Households	5 089	4.5%	721	.6%	1 131	1.0%	106 872	93.9%	113 813	90.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 539**	**4.4%**	**1 047**	**.8%**	**1 525**	**1.2%**	**117 791**	**93.6%**	**125 903**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Tshepo Bloom	053 773 9300
Financial Manager	Ms Boipelo Dorcas Motlhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**254 984**	**83 746**	**32.8%**	**60 993**	**23.9%**	**144 739**	**56.8%**	**53 284**	**62.1%**	**14.5%**
Property rates	27 018	13 838	51.2%	2 632	9.7%	16 470	61.0%	2 436	66.3%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 551	10 802	22.2%	10 594	21.8%	21 396	44.1%	9 561	50.3%	10.8%
Service charges - water revenue	18 446	3 024	16.4%	5 562	30.2%	8 586	46.6%	3 511	38.3%	58.4%
Service charges - sanitation revenue	9 501	2 307	24.3%	2 299	24.2%	4 607	48.5%	2 175	54.5%	5.7%
Service charges - refuse revenue	7 373	1 543	20.9%	1 621	22.0%	3 164	42.9%	1 449	53.0%	11.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 680	248	9.3%	289	10.8%	537	20.0%	494	67.2%	(41.5%)
Interest earned - external investments	763	393	51.6%	330	43.2%	723	94.8%	-	53.0%	(100.0%)
Interest earned - outstanding debtors	565	243	43.0%	291	51.5%	534	94.5%	816	111.5%	(64.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 057	900	22.2%	565	13.9%	1 465	36.1%	61	3.6%	820.0%
Licences and permits	2 153	457	21.2%	629	29.2%	1 087	50.5%	581	57.3%	8.4%
Agency services	1 369	319	23.3%	430	31.4%	750	54.8%	304	50.0%	41.4%
Transfers recognised - operational	84 471	39 347	46.6%	28 262	33.5%	67 608	80.0%	21 720	70.6%	30.1%
Other own revenue	47 037	10 323	21.9%	7 268	15.5%	17 592	37.4%	10 176	83.4%	(28.6%)
Gains on disposal of PPE	1 000	-	-	219	21.9%	219	21.9%	-	-	(100.0%)
Operating Expenditure	**271 047**	**61 042**	**22.5%**	**63 067**	**23.3%**	**124 110**	**45.8%**	**50 231**	**52.5%**	**25.6%**
Employee related costs	72 169	10 201	14.1%	22 166	30.7%	32 366	44.8%	13 683	50.4%	62.0%
Remuneration of councillors	6 719	1 029	15.3%	2 054	30.6%	3 083	45.9%	1 496	48.0%	37.3%
Debt impairment	505	-	-	-	-	-	-	371	25.0%	(100.0%)
Depreciation and asset impairment	37 783	-	-	-	-	-	-	-	2.8%	-
Finance charges	7 137	-	-	-	-	-	-	-	-	-
Bulk purchases	58 209	20 641	35.5%	12 107	20.8%	32 748	56.3%	12 490	63.8%	(3.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 628	1 193	32.9%	1 295	35.7%	2 488	68.6%	758	68.6%	70.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	84 897	27 979	33.0%	25 445	30.0%	53 424	62.9%	21 433	62.5%	18.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 063)**	**22 703**		**(2 074)**		**20 629**		**3 054**		
Transfers recognised - capital	67 124	10 541	15.7%	23 449	34.9%	33 990	50.6%	12 500	28.7%	87.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 061**	**33 245**		**21 375**		**54 619**		**15 554**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**51 061**	**33 245**		**21 375**		**54 619**		**15 554**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 061**	**33 245**		**21 375**		**54 619**		**15 554**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 061**	**33 245**		**21 375**		**54 619**		**15 554**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**142 803**	**11 568**	**8.1%**	**25 051**	**17.5%**	**36 620**	**25.6%**	**13 898**	**14.8%**	**80.2%**
National Government	67 124	10 541	15.7%	23 449	34.9%	33 990	50.6%	12 500	28.7%	87.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**67 124**	**10 541**	**15.7%**	**23 449**	**34.9%**	**33 990**	**50.6%**	**12 500**	**28.7%**	**87.6%**
Borrowing	67 380	-	-	-	-	-	-	90	.7%	(100.0%)
Internally generated funds	8 299	1 027	12.4%	1 602	19.3%	2 629	31.7%	1 308	31.0%	22.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**142 803**	**11 568**	**8.1%**	**25 051**	**17.5%**	**36 620**	**25.6%**	**13 898**	**14.8%**	**80.2%**
Governance and Administration	**2 246**	**10**	**.4%**	**856**	**38.1%**	**866**	**38.6%**	**12**	**100.0%**	**7 223.6%**
Executive & Council	690	6	.8%	265	38.4%	271	39.2%	-	-	(100.0%)
Budget & Treasury Office	633	4	.7%	484	76.5%	488	77.2%	10	100.0%	4 737.0%
Corporate Services	923	-	-	107	11.6%	107	11.6%	2	100.0%	6 246.5%
Community and Public Safety	**3 192**	**337**	**10.6%**	**20**	**.6%**	**357**	**11.2%**	**15**	**1.5%**	**35.2%**
Community & Social Services	972	-	-	20	2.0%	20	2.0%	-	-	(100.0%)
Sport And Recreation	1 550	-	-	-	-	-	-	-	2.0%	-
Public Safety	670	337	50.3%	-	-	337	50.3%	15	1.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 791**	**3 529**	**11.1%**	**5 997**	**18.9%**	**9 526**	**30.0%**	**2 656**	**34.4%**	**125.8%**
Planning and Development	20 797	1 063	5.1%	1 051	5.1%	2 114	10.2%	781	51.9%	34.6%
Road Transport	10 994	2 467	22.4%	4 946	45.0%	7 413	67.4%	1 875	29.2%	163.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**105 574**	**7 692**	**7.3%**	**18 179**	**17.2%**	**25 871**	**24.5%**	**11 216**	**13.6%**	**62.1%**
Electricity	59 438	-	-	2 000	3.4%	2 000	3.4%	1 889	4.1%	5.9%
Water	43 936	7 209	16.4%	16 179	36.8%	23 388	53.2%	8 302	26.0%	94.9%
Waste Water Management	1 000	483	48.3%	-	-	483	48.3%	1 026	97.2%	(100.0%)
Waste Management	1 200	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**271 807**	**113 891**	**41.9%**	**96 879**	**35.6%**	**210 770**	**77.5%**	**93 159**	**84.5%**	**4.0%**
Ratepayers and other	**119 054**	**43 231**	**36.3%**	**41 996**	**35.3%**	**85 227**	**71.6%**	**45 634**	**104.8%**	**(8.0%)**
Government - operating	84 471	56 217	66.6%	32 050	37.9%	88 266	104.5%	21 471	74.1%	49.3%
Government - capital	67 124	13 807	20.6%	22 213	33.1%	36 020	53.7%	25 238	65.8%	(12.0%)
Interest	1 158	636	54.9%	620	53.5%	1 256	108.5%	816	112.5%	(24.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(254 482)**	**(65 796)**	**25.9%**	**(86 453)**	**34.0%**	**(152 249)**	**59.8%**	**(60 342)**	**86.4%**	**43.3%**
Suppliers and employees	(247 346)	(65 796)	26.6%	(86 453)	35.0%	(152 249)	61.6%	(60 342)	119.8%	43.3%
Finance charges	(7 137)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**17 325**	**48 095**	**277.6%**	**10 426**	**60.2%**	**58 521**	**337.8%**	**32 817**	**76.6%**	**(68.2%)**
Cash Flow from Investing Activities										
Receipts	**605**	**-**	**-**	**88**	**14.6%**	**88**	**14.6%**	**15 000**	**-**	**(99.4%)**
Proceeds on disposal of PPE	605	-	-	88	14.6%	88	14.6%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	15 000	-	(100.0%)
Payments	**(86 124)**	**(11 568)**	**13.4%**	**(25 051)**	**29.1%**	**(36 620)**	**42.5%**	**(12 500)**	**20.1%**	**100.4%**
Capital assets	(86 124)	(11 568)	13.4%	(25 051)	29.1%	(36 620)	42.5%	(12 500)	20.1%	100.4%
Net Cash from/(used) Investing Activities	**(85 519)**	**(11 568)**	**13.5%**	**(24 963)**	**29.2%**	**(36 531)**	**42.7%**	**2 500**	**1.4%**	**(1 098.7%)**
Cash Flow from Financing Activities										
Receipts	**25 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(5 460)**	**(12)**	**.2%**	**(998)**	**18.3%**	**(1 011)**	**18.5%**	**(892)**	**9.9%**	**11.9%**
Repayment of borrowing	(5 460)	(12)	.2%	(998)	18.3%	(1 011)	18.5%	(892)	9.9%	11.9%
Net Cash from/(used) Financing Activities	**19 540**	**(12)**	**(.1%)**	**(998)**	**(5.1%)**	**(1 011)**	**(5.2%)**	**(892)**	**(1.7%)**	**11.9%**
Net Increase/(Decrease) in cash held	**(48 654)**	**36 514**	**(75.0%)**	**(15 535)**	**31.9%**	**20 979**	**(43.1%)**	**34 425**	**227.4%**	**(145.1%)**
Cash/cash equivalents at the year begin:	49 475	17 896	36.2%	54 410	110.0%	17 896	36.2%	11 769	(145.4%)	362.3%
Cash/cash equivalents at the year end:	**821**	**54 410**	**6 628.4%**	**38 875**	**4 735.9%**	**38 875**	**4 735.9%**	**46 194**	**5 481.9%**	**(15.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 325	23.1%	798	13.9%	1 222	21.3%	2 398	41.8%	5 742	10.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 512	37.9%	1 156	12.5%	532	5.7%	4 066	43.9%	9 266	16.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	886	4.9%	363	2.0%	245	1.4%	16 631	91.8%	18 125	31.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	852	8.3%	433	4.2%	360	3.5%	8 576	83.9%	10 221	17.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	499	7.9%	333	5.3%	210	3.3%	5 269	83.5%	6 312	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	97	3.7%	96	3.6%	95	3.6%	2 349	89.1%	2 636	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	500	9.3%	255	4.7%	205	3.8%	4 429	82.2%	5 389	9.3%	-	-	-	-
Total By Income Source	**7 671**	**13.3%**	**3 434**	**6.0%**	**2 869**	**5.0%**	**43 718**	**75.8%**	**57 692**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	465	5.1%	240	2.7%	1 012	11.2%	7 319	81.0%	9 036	15.7%	-	-	-	-
Commercial	3 853	29.7%	1 302	10.0%	556	4.3%	7 275	56.0%	12 986	22.5%	-	-	-	-
Households	3 151	9.4%	1 760	5.3%	1 215	3.6%	27 376	81.7%	33 502	58.1%	-	-	-	-
Other	202	9.3%	132	6.1%	86	3.9%	1 748	80.7%	2 168	3.8%	-	-	-	-
Total By Customer Group	**7 671**	**13.3%**	**3 434**	**6.0%**	**2 869**	**5.0%**	**43 718**	**75.8%**	**57 692**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	97.9%	-	-	-	-	0	2.1%	18	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**18**	**97.9%**	**-**	**-**	**-**	**-**	**0**	**2.1%**	**18**	**100.0%**

Contact Details

Municipal Manager	Mr Edward Ntefang	053 712 9333
Financial Manager	Ms Maneela Semana	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**271 451**	**55 802**	**20.6%**	**98 749**	**36.4%**	**154 551**	**56.9%**	**60 554**	**44.5%**	**63.1%**
Property rates	21 344	2 551	12.0%	5 747	26.9%	8 299	38.9%	4 443	27.5%	29.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	96 395	26 635	27.6%	22 048	22.9%	48 683	50.5%	12 866	35.5%	71.4%
Service charges - water revenue	39 138	4 228	10.8%	14 526	37.1%	18 754	47.9%	12 301	64.5%	18.1%
Service charges - sanitation revenue	11 626	4 092	35.2%	2 754	23.7%	6 846	58.9%	2 845	52.0%	(3.2%)
Service charges - refuse revenue	10 630	3 282	30.9%	3 365	31.7%	6 646	62.5%	2 884	58.6%	16.7%
Service charges - other	35 000	0	-	-	-	0	-	-	-	-
Rental of facilities and equipment	2 174	136	6.3%	157	7.2%	293	13.5%	314	41.9%	(50.2%)
Interest earned - external investments	500	36	7.1%	24	4.8%	60	11.9%	11	4.1%	112.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	372	44	11.8%	18	4.7%	61	16.5%	23	12.4%	(23.8%)
Licences and permits	783	257	32.8%	165	21.1%	422	53.9%	101	43.9%	63.2%
Agency services	1 954	543	27.8%	527	27.0%	1 069	54.7%	224	46.6%	134.7%
Transfers recognised - operational	33 314	8 895	26.7%	7 588	22.8%	16 483	49.5%	10 985	70.5%	(30.9%)
Other own revenue	3 220	618	19.2%	41 831	1 299.0%	42 448	1 318.1%	13 309	35.6%	214.3%
Gains on disposal of PPE	15 000	4 487	29.9%	-	-	4 487	29.9%	247	-	(100.0%)
Operating Expenditure	**214 695**	**49 459**	**23.0%**	**53 923**	**25.1%**	**103 381**	**48.2%**	**45 579**	**46.5%**	**18.3%**
Employee related costs	67 889	17 087	25.2%	21 612	31.8%	38 699	57.0%	17 434	49.0%	24.0%
Remuneration of councillors	2 505	622	24.8%	535	21.4%	1 157	46.2%	613	50.0%	(12.8%)
Debt impairment	2 237	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 140	-	-	-	-	-	-	-	-	-
Finance charges	3 022	-	-	1 839	60.9%	1 839	60.9%	2 162	19.4%	(14.9%)
Bulk purchases	64 090	17 888	27.9%	17 910	27.9%	35 798	55.9%	12 552	57.1%	42.7%
Other Materials	-	2 130	-	2 596	-	4 726	-	-	-	(100.0%)
Contracted services	5 532	1 303	23.6%	1 793	32.4%	3 097	56.0%	818	56.3%	119.1%
Transfers and grants	11 465	1 302	11.4%	2 823	24.6%	4 126	36.0%	2 999	92.2%	(5.8%)
Other expenditure	47 817	9 126	19.1%	4 813	10.1%	13 939	29.2%	9 002	40.2%	(46.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**56 756**	**6 344**		**44 826**		**51 170**		**14 974**		
Transfers recognised - capital	74 054	7 583	10.2%	-	-	7 583	10.2%	13 414	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	49 220	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**180 030**	**13 927**		**44 826**		**58 753**		**28 388**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**180 030**	**13 927**		**44 826**		**58 753**		**28 388**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**180 030**	**13 927**		**44 826**		**58 753**		**28 388**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**180 030**	**13 927**		**44 826**		**58 753**		**28 388**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**180 030**	**11 395**	**6.3%**	**28 700**	**15.9%**	**40 095**	**22.3%**	**22 482**	**25.5%**	**27.7%**
National Government	39 215	1 278	3.3%	6 377	16.3%	7 655	19.5%	10 966	70.3%	(41.8%)
Provincial Government	34 839	-	-	5 549	15.9%	5 549	15.9%	730	44.1%	660.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74 054**	**1 278**	**1.7%**	**11 925**	**16.1%**	**13 203**	**17.8%**	**11 696**	**67.4%**	**2.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 756	2 773	4.9%	2 496	4.4%	5 269	9.3%	10 323	27.7%	(75.8%)
Public contributions and donations	49 220	7 344	14.9%	14 279	29.0%	21 623	43.9%	463	.7%	2 983.2%
Capital Expenditure Standard Classification	**180 030**	**11 395**	**6.3%**	**28 700**	**15.9%**	**40 095**	**22.3%**	**22 482**	**25.5%**	**27.7%**
Governance and Administration	**2 909**	**591**	**20.3%**	**75**	**2.6%**	**666**	**22.9%**	**2 564**	**24.6%**	**(97.1%)**
Executive & Council	50	325	649.5%	-	-	325	649.5%	2 081	131.6%	(100.0%)
Budget & Treasury Office	271	129	47.5%	40	14.7%	169	62.2%	-	5.9%	(100.0%)
Corporate Services	2 588	137	5.3%	35	1.4%	173	6.7%	484	5.6%	(92.7%)
Community and Public Safety	**59 617**	**1 291**	**2.2%**	**1 811**	**3.0%**	**3 102**	**5.2%**	**2 399**	**6.7%**	**(24.5%)**
Community & Social Services	2 350	-	-	-	-	-	-	730	44.1%	(100.0%)
Sport And Recreation	14 115	255	1.8%	83	.6%	338	2.4%	-	.2%	(100.0%)
Public Safety	764	14	1.8%	-	-	14	1.8%	1 669	33.2%	(100.0%)
Housing	42 332	1 023	2.4%	1 727	4.1%	2 750	6.5%	-	-	(100.0%)
Health	57	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 446**	**1 240**	**5.3%**	**10 515**	**44.8%**	**11 755**	**50.1%**	**433**	**2.5%**	**2 328.3%**
Planning and Development	2 883	170	5.9%	82	2.8%	252	8.7%	-	1.8%	(100.0%)
Road Transport	20 563	349	1.7%	10 433	50.7%	10 782	52.4%	433	2.5%	2 309.3%
Environmental Protection	-	721	-	-	-	721	-	-	-	-
Trading Services	**94 058**	**8 273**	**8.8%**	**16 298**	**17.3%**	**24 572**	**26.1%**	**17 085**	**49.8%**	**(4.6%)**
Electricity	8 793	-	-	-	-	-	-	2 804	66.4%	(100.0%)
Water	37 161	4 353	11.7%	5 541	14.9%	9 894	26.6%	88	1.9%	6 183.3%
Waste Water Management	43 123	3 920	9.1%	10 757	24.9%	14 677	34.0%	10 938	74.2%	(1.7%)
Waste Management	4 980	-	-	-	-	-	-	3 255	28.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**304 091**	**50 124**	**16.5%**	**86 991**	**28.6%**	**137 115**	**45.1%**	**58 055**	**45.0%**	**49.8%**
Ratepayers and other	**229 392**	**33 610**	**14.7%**	**65 725**	**28.7%**	**99 335**	**43.3%**	**37 350**	**41.1%**	**76.0%**
Government - operating	33 284	8 895	26.7%	7 068	21.2%	15 963	48.0%	7 780	32.0%	(9.1%)
Government - capital	40 915	7 583	18.5%	14 174	34.6%	21 757	53.2%	12 914	82.0%	9.8%
Interest	500	36	7.1%	24	4.8%	60	11.9%	11	4.0%	112.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(157 573)**	**(45 479)**	**28.9%**	**(53 431)**	**33.9%**	**(98 911)**	**62.8%**	**(45 580)**	**47.7%**	**17.2%**
Suppliers and employees	(143 086)	(45 266)	31.6%	(48 769)	34.1%	(94 034)	65.7%	(40 420)	90.1%	20.7%
Finance charges	(3 022)	-	-	(1 839)	60.9%	(1 839)	60.9%	(2 162)	5.2%	(14.9%)
Transfers and grants	(11 465)	(214)	1.9%	(2 823)	24.6%	(3 037)	26.5%	(2 999)	14.4%	(5.8%)
Net Cash from/(used) Operating Activities	**146 518**	**4 644**	**3.2%**	**33 560**	**22.9%**	**38 204**	**26.1%**	**12 475**	**35.6%**	**169.0%**
Cash Flow from Investing Activities										
Receipts	**25 000**	**4 487**	**17.9%**	**-**	**-**	**4 487**	**17.9%**	**-**	**3.4%**	**-**
Proceeds on disposal of PPE	15 000	4 487	29.9%	-	-	4 487	29.9%	-	4.5%	-
Decrease in non-current debtors	10 000	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(143 766)**	**(11 182)**	**7.8%**	**(28 558)**	**19.9%**	**(39 740)**	**27.6%**	**(23 435)**	**29.1%**	**21.9%**
Capital assets	(143 766)	(11 182)	7.8%	(28 558)	19.9%	(39 740)	27.6%	(23 435)	29.1%	21.9%
Net Cash from/(used) Investing Activities	**(118 766)**	**(6 695)**	**5.6%**	**(28 558)**	**24.0%**	**(35 253)**	**29.7%**	**(23 435)**	**122.8%**	**21.9%**
Cash Flow from Financing Activities										
Receipts	**400**	**380**	**95.0%**	**118**	**29.6%**	**498**	**124.5%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	400	380	95.0%	118	29.6%	498	124.5%	-	-	(100.0%)
Payments	**(3 022)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 022)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 622)**	**380**	**(14.5%)**	**118**	**(4.5%)**	**498**	**(19.0%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**25 130**	**(1 671)**	**(6.7%)**	**5 120**	**20.4%**	**3 449**	**13.7%**	**(10 960)**	**(92.3%)**	**(146.7%)**
Cash/cash equivalents at the year begin:	28 475	-	-	(1 671)	(5.9%)	-	-	(6 975)	(9.2%)	(76.0%)
Cash/cash equivalents at the year end:	**53 605**	**(1 671)**	**(3.1%)**	**3 449**	**6.4%**	**3 449**	**6.4%**	**(17 935)**	**(35.8%)**	**(119.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 946	25.0%	1 361	8.6%	820	5.2%	9 685	61.3%	15 812	28.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 217	42.2%	1 340	10.8%	83	.7%	5 722	46.3%	12 362	22.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 888	17.4%	894	8.2%	387	3.6%	7 702	70.8%	10 871	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	739	26.8%	302	11.0%	17	.6%	1 702	61.6%	2 761	5.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 283	10.2%	460	3.6%	437	3.5%	10 430	82.7%	12 611	23.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	23.8%	0	8.0%	0	3.4%	1	64.8%	1	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32)	(6.9%)	(230)	(50.4%)	77	16.9%	639	140.5%	455	.8%	-	-	-	-
Total By Income Source	**13 043**	**23.8%**	**4 128**	**7.5%**	**1 821**	**3.3%**	**35 881**	**65.4%**	**54 873**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	313	14.9%	(402)	(19.1%)	120	5.7%	2 067	98.5%	2 098	3.8%	-	-	-	-
Commercial	3 228	24.3%	1 835	13.8%	564	4.2%	7 681	57.7%	13 307	24.2%	-	-	-	-
Households	9 502	24.1%	2 695	6.8%	1 138	2.9%	26 133	66.2%	39 468	71.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**13 043**	**23.8%**	**4 128**	**7.5%**	**1 821**	**3.3%**	**35 881**	**65.4%**	**54 873**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	17	54.0%	15	46.0%	32	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**17**	**54.0%**	**15**	**46.0%**	**32**	**100.0%**

Contact Details

Municipal Manager	Mr Clement Itumeleng	053 723 2261
Financial Manager	Mr Moses Grond	053 723 2261

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**79 602**	**28 324**	**35.6%**	**23 905**	**30.0%**	**52 229**	**65.6%**	**20 603**	**73.9%**	**16.0%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	15	-	16	-	31	-	17	69.8%	(7.2%)
Interest earned - external investments	1 000	304	30.4%	473	47.3%	776	77.6%	14	4.5%	3 168.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 214	27 535	41.0%	22 411	33.3%	49 945	74.3%	19 150	76.7%	17.0%
Other own revenue	11 388	238	2.1%	747	6.6%	985	8.6%	1 422	53.5%	(47.5%)
Gains on disposal of PPE	-	232	-	259	-	491	-	-	-	(100.0%)
Operating Expenditure	**79 602**	**16 051**	**20.2%**	**23 367**	**29.4%**	**39 418**	**49.5%**	**17 711**	**47.4%**	**31.9%**
Employee related costs	48 973	10 979	22.4%	12 621	25.8%	23 600	48.2%	12 211	52.9%	3.4%
Remuneration of councillors	4 563	967	21.2%	1 001	21.9%	1 968	43.1%	903	46.3%	10.9%
Debt impairment	-	-	-	245	-	245	-	-	-	(100.0%)
Depreciation and asset impairment	827	-	-	1	.1%	1	.1%	-	-	(100.0%)
Finance charges	250	-	-	(8)	(3.0%)	(8)	(3.0%)	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	982	-	-	-	-	-	-	-	-	-
Contracted services	4 715	124	2.6%	416	8.8%	541	11.5%	199	137.6%	109.6%
Transfers and grants	2 278	913	40.1%	4 976	218.4%	5 889	258.5%	1 170	56.7%	325.3%
Other expenditure	17 014	3 068	18.0%	4 115	24.2%	7 183	42.2%	3 359	35.2%	22.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	(130)	-	(100.0%)
Surplus/(Deficit)	**0**	**12 272**		**538**		**12 811**		**2 892**		
Transfers recognised - capital	-	-	-	3 543	-	3 543	-	1	23.1%	438 933.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	3 107	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 107**	**12 272**		**4 081**		**16 354**		**2 893**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 107**	**12 272**		**4 081**		**16 354**		**2 893**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 107**	**12 272**		**4 081**		**16 354**		**2 893**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 107**	**12 272**		**4 081**		**16 354**		**2 893**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**3 107**	**-**	**-**	**207**	**6.6%**	**207**	**6.6%**	**48**	**12.8%**	**326.9%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 107	-	-	207	6.6%	207	6.6%	48	12.8%	326.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**3 107**	**-**	**-**	**207**	**6.6%**	**207**	**6.6%**	**48**	**12.8%**	**326.9%**
Governance and Administration	**2 707**	**-**	**-**	**204**	**7.5%**	**204**	**7.5%**	**44**	**13.6%**	**361.0%**
Executive & Council	-	-	-	14	-	14	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 707	-	-	190	7.0%	190	7.0%	44	53.8%	329.8%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	4	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**400**	**-**	**-**	**3**	**.7%**	**3**	**.7%**	**-**	**-**	**(100.0%)**
Planning and Development	400	-	-	3	.7%	3	.7%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**65 065**	**27 697**	**42.6%**	**26 901**	**41.3%**	**54 599**	**83.9%**	**38 981**	**122.3%**	**(31.0%)**
Ratepayers and other	**5 000**	**443**	**8.9%**	**3 696**	**73.9%**	**4 140**	**82.8%**	**19 952**	**6 016.7%**	**(81.5%)**
Government - operating	58 815	26 950	45.8%	22 733	38.7%	49 683	84.5%	19 015	74.6%	19.5%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	1 250	304	24.3%	473	37.8%	776	62.1%	14	4.7%	3 168.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(62 130)**	**(26 295)**	**42.3%**	**(29 451)**	**47.4%**	**(55 746)**	**89.7%**	**(36 765)**	**122.5%**	**(19.9%)**
Suppliers and employees	(61 500)	(25 584)	41.6%	(24 897)	40.5%	(50 481)	82.1%	(35 619)	119.4%	(30.1%)
Finance charges	(250)	-	-	-	-	-	-	-	-	-
Transfers and grants	(380)	(711)	187.2%	(4 554)	1 198.3%	(5 265)	1 385.4%	(1 146)	625.9%	297.5%
Net Cash from/(used) Operating Activities	**2 935**	**1 402**	**47.8%**	**(2 549)**	**(86.9%)**	**(1 147)**	**(39.1%)**	**2 216**	**132.7%**	**(215.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**232**	**-**	**259**	**-**	**491**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	232	-	259	-	491	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	1 000	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**1 000**	**232**	**23.2%**	**259**	**25.9%**	**491**	**49.1%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	250	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 185**	**1 634**	**39.0%**	**(2 290)**	**(54.7%)**	**(656)**	**(15.7%)**	**2 216**	**68.0%**	**(203.3%)**
Cash/cash equivalents at the year begin:	28 120	1 335	4.7%	2 969	10.6%	1 335	4.7%	2 147	21.7%	38.3%
Cash/cash equivalents at the year end:	**32 305**	**2 969**	**9.2%**	**679**	**2.1%**	**679**	**2.1%**	**4 364**	**17.1%**	**(84.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	1.4%	133	1.8%	810	11.0%	6 343	85.9%	7 386	100.0%	-	-	-	-
Total By Income Source	**100**	**1.4%**	**133**	**1.8%**	**810**	**11.0%**	**6 343**	**85.9%**	**7 386**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	83	1.1%	124	1.7%	810	11.1%	6 283	86.1%	7 300	98.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	17	19.9%	9	9.9%	-	-	60	70.1%	85	1.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**100**	**1.4%**	**133**	**1.8%**	**810**	**11.0%**	**6 343**	**85.9%**	**7 386**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(31)	(16.8%)	138	74.6%	21	11.4%	57	30.9%	185	100.0%
Total	**(31)**	**(16.8%)**	**138**	**74.6%**	**21**	**11.4%**	**57**	**30.9%**	**185**	**100.0%**

Contact Details

Municipal Manager	Mrs M P Bokgwathile	053 712 8731
Financial Manager	Mrs G P Moroane	053 712 8760

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**49 553**	**2 973**	**6.0%**	**4 283**	**8.6%**	**7 256**	**14.6%**	**7 136**	**53.6%**	**(40.0%)**
Property rates	8 368	(668)	(8.0%)	(1)	-	(669)	(8.0%)	(2)	110.8%	(56.6%)
Property rates - penalties and collection charges	688	107	15.6%	142	20.7%	250	36.3%	174	65.5%	(18.1%)
Service charges - electricity revenue	9 053	1 396	15.4%	1 500	16.6%	2 896	32.0%	1 654	37.4%	(9.3%)
Service charges - water revenue	4 415	839	19.0%	807	18.3%	1 646	37.3%	964	28.8%	(16.3%)
Service charges - sanitation revenue	1 897	360	19.0%	386	20.3%	746	39.3%	530	44.8%	(27.3%)
Service charges - refuse revenue	1 829	361	19.7%	387	21.2%	748	40.9%	535	57.9%	(27.7%)
Service charges - other	2 228	8	.4%	23	1.0%	31	1.4%	55	24.7%	(58.5%)
Rental of facilities and equipment	1 727	191	11.1%	242	14.0%	433	25.1%	452	39.2%	(46.5%)
Interest earned - external investments	744	26	3.5%	13	1.8%	39	5.3%	123	23.8%	(89.3%)
Interest earned - outstanding debtors	1 833	281	15.3%	286	15.6%	566	30.9%	385	55.0%	(25.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	22	2	10.0%	0	1.9%	3	11.9%	10	85.0%	(95.8%)
Licences and permits	147	0	.1%	0	.1%	0	.1%	33	55.9%	(99.8%)
Agency services	222	64	28.9%	61	27.3%	125	56.2%	78	32.1%	(22.7%)
Transfers recognised - operational	14 592	0	-	0	-	1	-	1 850	58.0%	(100.0%)
Other own revenue	1 787	5	.3%	434	24.3%	439	24.6%	261	18.3%	66.7%
Gains on disposal of PPE	-	-	-	3	-	3	-	33	-	(92.1%)
Operating Expenditure	**67 452**	**6 485**	**9.6%**	**8 492**	**12.6%**	**14 978**	**22.2%**	**11 072**	**29.0%**	**(23.3%)**
Employee related costs	17 208	2 635	15.3%	2 711	15.8%	5 346	31.1%	4 338	46.3%	(37.5%)
Remuneration of councillors	2 123	330	15.6%	330	15.6%	660	31.1%	469	47.5%	(29.7%)
Debt impairment	5 837	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 476	-	-	-	-	-	-	-	-	-
Finance charges	346	-	-	8	2.3%	8	2.3%	-	-	(100.0%)
Bulk purchases	9 146	1 992	21.8%	1 405	15.4%	3 398	37.1%	1 764	44.8%	(20.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	671	1	.1%	181	27.0%	182	27.2%	64	60.3%	182.3%
Transfers and grants	18 567	759	4.1%	726	3.9%	1 485	8.0%	628	6.1%	15.7%
Other expenditure	11 077	768	6.9%	3 130	28.3%	3 898	35.2%	3 808	54.5%	(17.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 899)**	**(3 513)**		**(4 209)**		**(7 722)**		**(3 936)**		
Transfers recognised - capital	18 120	38	.2%	14	.1%	52	.3%	2 161	-	(99.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**222**	**(3 475)**		**(4 195)**		**(7 670)**		**(1 774)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**222**	**(3 475)**		**(4 195)**		**(7 670)**		**(1 774)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**222**	**(3 475)**		**(4 195)**		**(7 670)**		**(1 774)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**222**	**(3 475)**		**(4 195)**		**(7 670)**		**(1 774)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**19 917**	**18**	**.1%**	**28**	**.1%**	**46**	**.2%**	**405**	**9.8%**	**(93.1%)**
National Government	19 917	-	-	-	-	-	-	403	12.8%	(100.0%)
Provincial Government	-	1	-	-	-	1	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 917**	**1**	**-**	**-**	**-**	**1**	**-**	**403**	**12.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	16	-	28	-	44	-	2	2.3%	1 503.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19 917**	**18**	**.1%**	**28**	**.1%**	**46**	**.2%**	**405**	**9.8%**	**(93.1%)**
Governance and Administration	**1 225**	**18**	**1.4%**	**28**	**2.3%**	**46**	**3.7%**	**59**	**49.9%**	**(52.5%)**
Executive & Council	-	10	-	-	-	10	-	-	-	-
Budget & Treasury Office	125	1	1.2%	5	4.4%	7	5.6%	49	-	(88.9%)
Corporate Services	1 100	6	.6%	23	2.1%	29	2.6%	10	5.9%	124.8%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 092**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 092	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 600**	**0**	**-**	**-**	**-**	**0**	**-**	**346**	**5.2%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	22	6.2%	(100.0%)
Water	7 500	-	-	-	-	-	-	323	211.6%	(100.0%)
Waste Water Management	8 100	0	-	-	-	0	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**60 672**	**16 393**	**27.0%**	**15 403**	**25.4%**	**31 796**	**52.4%**	**15 288**	**55.7%**	**.8%**
Ratepayers and other	**34 216**	**12 262**	**35.8%**	**11 408**	**33.3%**	**23 669**	**69.2%**	**13 802**	**87.8%**	**(17.3%)**
Government - operating	14 592	4 131	28.3%	3 995	27.4%	8 127	55.7%	1 486	55.4%	168.8%
Government - capital	11 120	-	-	-	-	-	-	-	-	-
Interest	744	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(57 418)**	**(16 500)**	**28.7%**	**(15 464)**	**26.9%**	**(31 964)**	**55.7%**	**(14 466)**	**64.7%**	**6.9%**
Suppliers and employees	(45 600)	(17 779)	39.0%	(15 391)	33.8%	(33 170)	72.7%	(11 122)	68.5%	38.4%
Finance charges	(346)	-	-	(0)	.1%	(0)	.1%	-	-	(100.0%)
Transfers and grants	(11 472)	1 279	(11.1%)	(73)	.6%	1 206	(10.5%)	(3 344)	50.1%	(97.8%)
Net Cash from/(used) Operating Activities	**3 254**	**(107)**	**(3.3%)**	**(61)**	**(1.9%)**	**(168)**	**(5.2%)**	**823**	**21.6%**	**(107.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(1 150)**	**(82)**	**7.1%**	**(67)**	**5.8%**	**(149)**	**12.9%**	**(123)**	**-**	**(46.0%)**
Capital assets	(1 150)	(82)	7.1%	(67)	5.8%	(149)	12.9%	(123)	-	(46.0%)
Net Cash from/(used) Investing Activities	**(1 150)**	**(82)**	**7.1%**	**(67)**	**5.8%**	**(149)**	**12.9%**	**(123)**	**-**	**(46.0%)**
Cash Flow from Financing Activities										
Receipts	**644**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	644	-	-	-	-	-	-	-	-	-
Payments	**(2 126)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2 126)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 482)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**622**	**(189)**	**(30.4%)**	**(127)**	**(20.5%)**	**(317)**	**(50.9%)**	**699**	**19.8%**	**(118.2%)**
Cash/cash equivalents at the year begin:	15 948	1 039	6.5%	850	5.3%	1 039	6.5%	2 399	-	(64.6%)
Cash/cash equivalents at the year end:	**16 570**	**850**	**5.1%**	**723**	**4.4%**	**723**	**4.4%**	**3 098**	**23.0%**	**(76.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	364	3.5%	234	2.2%	218	2.1%	9 612	92.2%	10 428	22.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	432	19.4%	100	4.5%	59	2.7%	1 632	73.4%	2 223	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	186	1.4%	116	.9%	86	.6%	13 058	97.1%	13 446	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	164	2.5%	132	2.0%	122	1.9%	6 082	93.6%	6 499	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	205	2.7%	162	2.1%	150	2.0%	7 087	93.2%	7 604	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	1	.5%	1	.5%	214	98.9%	216	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59	.9%	51	.8%	40	.6%	6 329	97.7%	6 479	13.8%	-	-	-	-
Total By Income Source	**1 411**	**3.0%**	**796**	**1.7%**	**675**	**1.4%**	**44 013**	**93.9%**	**46 896**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	35	43.4%	17	20.8%	0	.2%	28	35.6%	80	.2%	-	-	-	-
Commercial	218	6.5%	413	12.3%	33	1.0%	2 691	80.2%	3 356	7.2%	-	-	-	-
Households	869	2.2%	607	1.5%	3 253	8.1%	35 617	88.3%	40 346	86.0%	-	-	-	-
Other	289	9.3%	(240)	(7.7%)	(2 611)	(83.9%)	5 677	182.3%	3 114	6.6%	-	-	-	-
Total By Customer Group	**1 411**	**3.0%**	**796**	**1.7%**	**675**	**1.4%**	**44 013**	**93.9%**	**46 896**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	783	99.5%	4	.5%	-	-	-	-	787	19.1%
Bulk Water	116	100.0%	-	-	-	-	-	-	116	2.8%
PAYE deductions	137	100.0%	-	-	-	-	-	-	137	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	168	100.0%	-	-	-	-	-	-	168	4.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	507	48.7%	185	17.7%	350	33.6%	-	-	1 042	25.3%
Auditor-General	-	-	761	50.4%	750	49.6%	-	-	1 511	36.7%
Other	278	77.6%	75	21.0%	-	-	5	1.4%	358	8.7%
Total	**1 989**	**48.3%**	**1 025**	**24.9%**	**1 100**	**26.7%**	**5**	**.1%**	**4 119**	**100.0%**

Contact Details

Municipal Manager	Ms D Farmer	027 851 1112
Financial Manager	Ivan Valentein	027 851 1128

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**212 815**	**71 524**	**33.6%**	**38 071**	**17.9%**	**109 595**	**51.5%**	**29 153**	**47.2%**	**30.6%**
Property rates	34 052	27 031	79.4%	57	.2%	27 087	79.5%	(19)	79.9%	(400.6%)
Property rates - penalties and collection charges	-	206	-	191	-	398	-	183	31.2%	4.3%
Service charges - electricity revenue	75 393	16 398	21.8%	15 208	20.2%	31 606	41.9%	15 125	59.7%	.5%
Service charges - water revenue	29 546	4 997	16.9%	5 946	20.1%	10 942	37.0%	5 731	47.6%	3.8%
Service charges - sanitation revenue	7 209	1 765	24.5%	1 781	24.7%	3 546	49.2%	1 530	49.8%	16.4%
Service charges - refuse revenue	10 066	2 198	21.8%	2 190	21.8%	4 388	43.6%	1 961	50.0%	11.7%
Service charges - other	-	550	-	232	-	782	-	286	-	(18.9%)
Rental of facilities and equipment	33	442	1 341.2%	(267)	(811.5%)	175	529.7%	1 227	121.9%	(121.8%)
Interest earned - external investments	1 999	232	11.6%	190	9.5%	422	21.1%	236	98.0%	(19.6%)
Interest earned - outstanding debtors	1 244	491	39.5%	583	46.8%	1 074	86.3%	390	60.9%	49.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	250	49	19.6%	49	19.5%	98	39.1%	29	8.0%	66.0%
Licences and permits	1 106	357	32.3%	257	23.2%	614	55.6%	248	47.6%	3.7%
Agency services	1 206	253	21.0%	298	24.7%	550	45.7%	209	44.4%	42.6%
Transfers recognised - operational	37 350	16 462	44.1%	11 134	29.8%	27 596	73.9%	1 930	43.2%	476.9%
Other own revenue	13 361	93	.7%	224	1.7%	317	2.4%	88	.5%	155.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**205 313**	**53 211**	**25.9%**	**51 105**	**24.9%**	**104 316**	**50.8%**	**39 631**	**40.6%**	**29.0%**
Employee related costs	68 788	16 673	24.2%	16 705	24.3%	33 378	48.5%	14 575	50.1%	14.6%
Remuneration of councillors	4 444	1 129	25.4%	1 123	25.3%	2 252	50.7%	1 457	57.9%	(22.9%)
Debt impairment	2 942	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 103	-	-	-	-	-	-	-	-	-
Finance charges	2 044	184	9.0%	5	.3%	189	9.3%	113	21.1%	(95.3%)
Bulk purchases	72 544	22 318	30.8%	16 225	22.4%	38 544	53.1%	13 564	38.5%	19.6%
Other Materials	10 672	-	-	1 869	17.5%	1 869	17.5%	-	-	(100.0%)
Contracted services	100	510	510.1%	180	179.5%	690	689.6%	150	166.7%	19.5%
Transfers and grants	6 226	20	.3%	88	1.4%	107	1.7%	20	-	334.3%
Other expenditure	32 449	12 376	38.1%	14 911	46.0%	27 287	84.1%	9 751	57.7%	52.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 503**	**18 313**		**(13 035)**		**5 279**		**(10 477)**		
Transfers recognised - capital	28 274	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 777**	**18 313**		**(13 035)**		**5 279**		**(10 477)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 777**	**18 313**		**(13 035)**		**5 279**		**(10 477)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 777**	**18 313**		**(13 035)**		**5 279**		**(10 477)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 777**	**18 313**		**(13 035)**		**5 279**		**(10 477)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**36 014**	**10 006**	**27.8%**	**14 944**	**41.5%**	**24 950**	**69.3%**	**4 699**	**11.5%**	**218.0%**
National Government	28 514	8 559	30.0%	13 316	46.7%	21 875	76.7%	1 091	13.7%	1 120.7%
Provincial Government	-	1 261	-	1 236	-	2 497	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 514**	**9 820**	**34.4%**	**14 552**	**51.0%**	**24 372**	**85.5%**	**1 091**	**11.3%**	**1 234.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 500	186	2.5%	392	5.2%	578	7.7%	3 608	-	(89.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**36 014**	**10 006**	**27.8%**	**14 944**	**41.5%**	**24 950**	**69.3%**	**4 699**	**11.5%**	**218.0%**
Governance and Administration	**4 000**	**1 393**	**34.8%**	**1 261**	**31.5%**	**2 654**	**66.4%**	**34**	**.6%**	**3 589.7%**
Executive & Council	-	1 285	-	1 244	-	2 529	-	7	.4%	17 946.6%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 000	109	2.7%	17	.4%	125	3.1%	27	1.2%	(39.0%)
Community and Public Safety	**265**	**-**	**-**	**26**	**9.7%**	**26**	**9.7%**	**39**	**2.5%**	**(33.9%)**
Community & Social Services	-	-	-	-	-	-	-	8	1.5%	(100.0%)
Sport And Recreation	265	-	-	26	9.7%	26	9.7%	31	2.7%	(16.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 324**	**6 326**	**38.8%**	**10 417**	**63.8%**	**16 742**	**102.6%**	**847**	**14.1%**	**1 130.1%**
Planning and Development	16 324	-	-	-	-	-	-	-	-	-
Road Transport	-	6 326	-	10 417	-	16 742	-	847	14.1%	1 130.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 040**	**2 287**	**15.2%**	**3 241**	**21.5%**	**5 528**	**36.8%**	**3 779**	**14.9%**	**(14.2%)**
Electricity	12 240	2 245	18.3%	2 977	24.3%	5 222	42.7%	3 554	18.1%	(16.2%)
Water	-	-	-	-	-	-	-	6	6.5%	(100.0%)
Waste Water Management	1 200	42	3.5%	264	22.0%	306	25.5%	219	5.2%	20.3%
Waste Management	1 600	-	-	-	-	-	-	-	-	-
Other	**385**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**223 900**	**88 340**	**39.5%**	**71 124**	**31.8%**	**159 464**	**71.2%**	**58 985**	**53.7%**	**20.6%**
Ratepayers and other	**155 033**	**51 928**	**33.5%**	**53 164**	**34.3%**	**105 092**	**67.8%**	**50 722**	**59.5%**	**4.8%**
Government - operating	37 350	18 223	48.8%	12 119	32.4%	30 342	81.2%	7 646	67.5%	58.5%
Government - capital	28 274	17 491	61.9%	5 091	18.0%	22 582	79.9%	-	-	(100.0%)
Interest	3 243	698	21.5%	750	23.1%	1 448	44.7%	616	164.1%	21.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(199 713)**	**(76 235)**	**38.2%**	**(59 190)**	**29.6%**	**(135 425)**	**67.8%**	**(55 540)**	**63.5%**	**6.6%**
Suppliers and employees	(197 669)	(76 051)	38.5%	(59 181)	29.9%	(135 232)	68.4%	(55 427)	64.2%	6.8%
Finance charges	(2 044)	(184)	9.0%	(9)	.4%	(193)	9.4%	(113)	7.9%	(92.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**24 187**	**12 105**	**50.0%**	**11 934**	**49.3%**	**24 039**	**99.4%**	**3 444**	**15.1%**	**246.5%**
Cash Flow from Investing Activities										
Receipts	**7 719**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	7 719	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(35 993)**	**(8 935)**	**24.8%**	**(12 104)**	**33.6%**	**(21 038)**	**58.5%**	**(5 776)**	**10.1%**	**109.6%**
Capital assets	(35 993)	(8 935)	24.8%	(12 104)	33.6%	(21 038)	58.5%	(5 776)	10.1%	109.6%
Net Cash from/(used) Investing Activities	**(28 274)**	**(8 935)**	**31.6%**	**(12 104)**	**42.8%**	**(21 038)**	**74.4%**	**(5 776)**	**10.2%**	**109.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(512)**	**(726)**	**141.7%**	**(77)**	**15.1%**	**(803)**	**156.8%**	**(281)**	**10.4%**	**(72.5%)**
Repayment of borrowing	(512)	(726)	141.7%	(77)	15.1%	(803)	156.8%	(281)	10.4%	(72.5%)
Net Cash from/(used) Financing Activities	**(512)**	**(726)**	**141.7%**	**(77)**	**15.1%**	**(803)**	**156.8%**	**(281)**	**(1.4%)**	**(72.5%)**
Net Increase/(Decrease) in cash held	**(4 599)**	**2 444**	**(53.1%)**	**(247)**	**5.4%**	**2 198**	**(47.8%)**	**(2 612)**	**(16.2%)**	**(90.6%)**
Cash/cash equivalents at the year begin:	5 371	1 553	28.9%	3 997	74.4%	1 553	28.9%	5 552	66.9%	(28.0%)
Cash/cash equivalents at the year end:	**772**	**3 997**	**518.0%**	**3 750**	**486.1%**	**3 750**	**486.1%**	**2 939**	**42.7%**	**27.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	657	5.4%	804	6.6%	501	4.1%	10 280	84.0%	12 242	20.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 026	20.2%	992	6.6%	688	4.6%	10 251	68.5%	14 958	25.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 506	10.0%	594	3.9%	349	2.3%	12 617	83.7%	15 066	25.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	370	10.2%	175	4.8%	115	3.2%	2 964	81.8%	3 624	6.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	601	7.4%	306	3.8%	224	2.8%	6 979	86.1%	8 111	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	118	2.5%	121	2.6%	60	1.3%	4 448	93.7%	4 747	8.1%	-	-	-	-
Total By Income Source	**6 278**	**10.7%**	**2 992**	**5.1%**	**1 938**	**3.3%**	**47 540**	**80.9%**	**58 747**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	409	26.2%	90	5.8%	30	2.0%	1 030	66.1%	1 559	2.7%	-	-	-	-
Commercial	2 378	13.1%	1 057	5.8%	745	4.1%	13 973	77.0%	18 154	30.9%	-	-	-	-
Households	3 491	8.9%	1 844	4.7%	1 162	3.0%	32 537	83.4%	39 035	66.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 278**	**10.7%**	**2 992**	**5.1%**	**1 938**	**3.3%**	**47 540**	**80.9%**	**58 747**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 925	25.9%	(3 104)	(11.6%)	3 772	14.1%	19 122	71.6%	26 715	33.2%
Bulk Water	2 734	5.7%	1 790	3.7%	2 583	5.4%	40 954	85.2%	48 061	59.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	594	22.9%	49	1.9%	819	31.6%	1 134	43.7%	2 597	3.2%
Auditor-General	-	-	1 517	49.9%	668	22.0%	858	28.2%	3 043	3.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 253**	**12.8%**	**252**	**.3%**	**7 841**	**9.8%**	**62 069**	**77.2%**	**80 415**	**100.0%**

Contact Details

Municipal Manager	Mr N A Baartman	027 718 8101
Financial Manager	Ms Nozuko Mdaka	027 718 8119

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**32 161**	**19 308**	**60.0%**	**5 159**	**16.0%**	**24 467**	**76.1%**	**4 799**	**54.0%**	**7.5%**
Property rates	2 588	3 013	116.4%	-	-	3 013	116.4%	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 078	967	31.4%	1 093	35.5%	2 061	67.0%	797	37.0%	37.2%
Service charges - water revenue	3 298	783	23.7%	849	25.8%	1 632	49.5%	800	42.9%	6.2%
Service charges - sanitation revenue	1 051	306	29.1%	308	29.3%	614	58.4%	242	633.8%	27.4%
Service charges - refuse revenue	1 552	386	24.8%	380	24.5%	766	49.4%	378	25.1%	.5%
Service charges - other	18	15	86.1%	220	1 225.0%	236	1 311.1%	353	725.1%	(37.6%)
Rental of facilities and equipment	70	36	50.8%	45	64.3%	81	115.1%	17	31.1%	159.2%
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	1 969	578	29.3%	618	31.4%	1 196	60.8%	495	46.5%	24.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	0	-	0	-	0	-	0	-	682.9%
Licences and permits	-	0	-	143	-	144	-	0	.7%	124 580.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	17 899	12 941	72.3%	1 406	7.9%	14 347	80.2%	1 583	55.5%	(11.2%)
Other own revenue	639	283	44.3%	114	17.8%	397	62.1%	114	44.9%	(.4%)
Gains on disposal of PPE	-	0	-	(19)	-	(19)	-	18	-	(207.5%)
Operating Expenditure	**36 190**	**8 172**	**22.6%**	**7 533**	**20.8%**	**15 705**	**43.4%**	**7 378**	**39.6%**	**2.1%**
Employee related costs	15 749	4 505	28.6%	2 409	15.3%	6 914	43.9%	3 080	42.5%	(21.8%)
Remuneration of councillors	1 841	535	29.0%	269	14.6%	804	43.6%	423	43.5%	(36.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 709	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 480	1 317	20.3%	1 675	25.8%	2 991	46.2%	2 139	55.7%	(21.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	950	-	2 102	-	3 052	-	970	-	116.7%
Other expenditure	9 411	866	9.2%	1 079	11.5%	1 945	20.7%	765	15.4%	41.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 029)**	**11 136**		**(2 374)**		**8 762**		**(2 579)**		
Transfers recognised - capital	12 095	1 572	13.0%	352	2.9%	1 925	15.9%	6 802	99.8%	(94.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 066**	**12 708**		**(2 022)**		**10 687**		**4 223**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8 066**	**12 708**		**(2 022)**		**10 687**		**4 223**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 066**	**12 708**		**(2 022)**		**10 687**		**4 223**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 066**	**12 708**		**(2 022)**		**10 687**		**4 223**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**11 095**	**1 722**	**15.5%**	**816**	**7.4%**	**2 538**	**22.9%**	**3 566**	**60.1%**	**(77.1%)**
National Government	11 095	222	2.0%	-	-	222	2.0%	2 669	58.8%	(100.0%)
Provincial Government	-	712	-	816	-	1 528	-	897	305.9%	(9.0%)
District Municipality	-	-	-	-	-	-	-	-	5.3%	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 095**	**934**	**8.4%**	**816**	**7.4%**	**1 750**	**15.8%**	**3 566**	**60.1%**	**(77.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	788	-	-	-	788	-	-	-	-
Capital Expenditure Standard Classification	**11 095**	**1 722**	**15.5%**	**816**	**7.4%**	**2 538**	**22.9%**	**3 566**	**60.1%**	**(77.1%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**590**	**-**	**729**	**-**	**1 319**	**-**	**1 530**	**171.1%**	**(52.3%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	633	430.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	590	-	729	-	1 319	-	897	105.2%	(18.7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 095**	**1 132**	**10.2%**	**87**	**.8%**	**1 219**	**11.0%**	**1 654**	**33.7%**	**(94.7%)**
Electricity	-	905	-	87	-	993	-	228	34.1%	(61.7%)
Water	11 095	226	2.0%	-	-	226	2.0%	1 426	33.4%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**382**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**57 454**	**18 728**	**32.6%**	**5 933**	**10.3%**	**24 661**	**42.9%**	**18 137**	**80.3%**	**(67.3%)**
Ratepayers and other	**29 138**	**5 050**	**17.3%**	**3 982**	**13.7%**	**9 032**	**31.0%**	**10 135**	**95.1%**	**(60.7%)**
Government - operating	16 221	6 828	42.1%	1 951	12.0%	8 779	54.1%	3 002	69.1%	(35.0%)
Government - capital	12 095	6 850	56.6%	-	-	6 850	56.6%	5 000	74.8%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(25 204)**	**(11 709)**	**46.5%**	**(10 045)**	**39.9%**	**(21 754)**	**86.3%**	**(17 532)**	**128.8%**	**(42.7%)**
Suppliers and employees	(25 140)	(9 987)	39.7%	(9 229)	36.7%	(19 216)	76.4%	(13 875)	99.7%	(33.5%)
Finance charges	(64)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 722)	-	(816)	-	(2 538)	-	(3 656)	-	(77.7%)
Net Cash from/(used) Operating Activities	**32 250**	**7 020**	**21.8%**	**(4 112)**	**(12.8%)**	**2 907**	**9.0%**	**605**	**1.1%**	**(779.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(11 095)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(11 095)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(11 095)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**21 155**	**7 020**	**33.2%**	**(4 112)**	**(19.4%)**	**2 907**	**13.7%**	**605**	**4.9%**	**(779.5%)**
Cash/cash equivalents at the year begin:	4 253	73	1.7%	7 093	166.8%	73	1.7%	308	14 095.2%	2 206.5%
Cash/cash equivalents at the year end:	**25 408**	**7 093**	**27.9%**	**2 981**	**11.7%**	**2 981**	**11.7%**	**913**	**21.5%**	**226.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	330	4.0%	222	2.7%	269	3.3%	7 350	90.0%	8 170	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	225	4.8%	204	4.4%	198	4.3%	4 026	86.5%	4 653	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	157	1.7%	131	1.4%	133	1.5%	8 700	95.4%	9 122	25.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	96	2.6%	91	2.5%	86	2.4%	3 351	92.5%	3 623	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	93	5.0%	82	4.5%	74	4.0%	1 590	86.5%	1 839	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	81	1.0%	80	1.0%	78	1.0%	7 865	97.0%	8 104	22.8%	-	-	-	-
Total By Income Source	**981**	**2.8%**	**810**	**2.3%**	**838**	**2.4%**	**32 881**	**92.6%**	**35 511**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	110	3.7%	85	2.9%	141	4.8%	2 616	88.6%	2 952	8.3%	-	-	-	-
Commercial	145	5.4%	104	3.9%	99	3.7%	2 314	86.9%	2 661	7.5%	-	-	-	-
Households	600	2.6%	500	2.2%	480	2.1%	21 399	93.1%	22 979	64.7%	-	-	-	-
Other	127	1.8%	121	1.8%	118	1.7%	6 553	94.7%	6 919	19.5%	-	-	-	-
Total By Customer Group	**981**	**2.8%**	**810**	**2.3%**	**838**	**2.4%**	**32 881**	**92.6%**	**35 511**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16	.7%	-	-	-	-	2 150	99.3%	2 166	25.6%
Bulk Water	7	.9%	33	4.4%	-	-	718	94.7%	758	9.0%
PAYE deductions	163	17.1%	158	16.6%	159	16.7%	472	49.6%	952	11.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	187	66.3%	-	-	95	33.7%	-	-	282	3.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	170	13.8%	15	1.2%	162	13.2%	882	71.8%	1 229	14.5%
Auditor-General	21	.8%	695	25.6%	761	28.1%	1 234	45.5%	2 711	32.0%
Other	103	28.1%	69	18.8%	89	24.3%	106	28.9%	367	4.3%
Total	**667**	**7.9%**	**970**	**11.5%**	**1 266**	**15.0%**	**5 562**	**65.7%**	**8 465**	**100.0%**

Contact Details

Municipal Manager	Mr Joseph Cloete	027 652 8011
Financial Manager	Mr Rufus Beukes	027 652 8012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**67 954**	**15 728**	**23.1%**	**23 477**	**34.5%**	**39 206**	**57.7%**	**8 521**	**35.7%**	**175.5%**
Property rates	6 186	5 722	92.5%	(30)	(.5%)	5 692	92.0%	(1)	100.0%	2 240.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	19 292	5 519	28.6%	4 376	22.7%	9 895	51.3%	4 361	53.2%	.3%
Service charges - water revenue	6 292	1 427	22.7%	1 313	20.9%	2 740	43.6%	1 503	50.2%	(12.6%)
Service charges - sanitation revenue	3 179	2 238	70.4%	1 696	53.3%	3 934	123.8%	1 697	122.6%	(.1%)
Service charges - refuse revenue	4 159	-	-	-	-	-	-	-	-	-
Service charges - other	327	96	29.4%	22	6.6%	118	36.0%	38	26.7%	(42.8%)
Rental of facilities and equipment	1 246	22	1.8%	24	1.9%	46	3.7%	66	47.9%	(63.9%)
Interest earned - external investments	150	87	58.3%	122	81.1%	209	139.4%	1	10.9%	11 775.3%
Interest earned - outstanding debtors	940	352	37.4%	347	36.9%	699	74.4%	278	54.1%	24.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	81	15	18.0%	9	10.9%	23	28.8%	13	25.9%	(31.1%)
Licences and permits	1 313	231	17.6%	346	26.3%	577	44.0%	335	51.5%	3.2%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	24 412	-	-	15 234	62.4%	15 234	62.4%	-	-	(100.0%)
Other own revenue	379	18	4.7%	20	5.4%	38	10.1%	232	41.6%	(91.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**72 230**	**13 082**	**18.1%**	**14 516**	**20.1%**	**27 597**	**38.2%**	**14 369**	**49.2%**	**1.0%**
Employee related costs	26 414	6 079	23.0%	7 226	27.4%	13 305	50.4%	6 913	48.4%	4.5%
Remuneration of councillors	2 361	552	23.4%	552	23.4%	1 103	46.7%	572	48.8%	(3.5%)
Debt impairment	3 474	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 513	-	-	-	-	-	-	1 648	(40.3%)	(100.0%)
Finance charges	549	-	-	-	-	-	-	-	-	-
Bulk purchases	15 281	3 662	24.0%	3 645	23.9%	7 307	47.8%	3 186	54.7%	14.4%
Other Materials	4 165	-	-	-	-	-	-	-	-	-
Contracted services	321	127	39.6%	123	38.4%	251	78.0%	90	48.3%	37.3%
Transfers and grants	292	184	63.1%	4	1.4%	188	64.4%	34	73.8%	(88.3%)
Other expenditure	14 860	2 477	16.7%	2 966	20.0%	5 444	36.6%	1 926	36.0%	54.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 276)**	**2 647**		**8 961**		**11 608**		**(5 848)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(4 276)**	**2 647**		**8 961**		**11 608**		**(5 848)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(4 276)**	**2 647**		**8 961**		**11 608**		**(5 848)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(4 276)**	**2 647**		**8 961**		**11 608**		**(5 848)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(4 276)**	**2 647**		**8 961**		**11 608**		**(5 848)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**23 544**	**1 279**	**5.4%**	**12 139**	**51.6%**	**13 418**	**57.0%**	**7 097**	**73.4%**	**71.1%**
National Government	13 498	1 277	9.5%	12 123	89.8%	13 399	99.3%	7 044	89.2%	72.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	7 988	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 486**	**1 277**	**5.9%**	**12 123**	**56.4%**	**13 399**	**62.4%**	**7 044**	**77.1%**	**72.1%**
Borrowing	1 500	-	-	-	-	-	-	-	-	-
Internally generated funds	558	2	.4%	16	3.0%	19	3.3%	53	8.9%	(68.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23 544**	**1 279**	**5.4%**	**12 139**	**51.6%**	**13 418**	**57.0%**	**7 097**	**73.4%**	**71.1%**
Governance and Administration	**100**	**2**	**2.2%**	**16**	**16.4%**	**19**	**18.6%**	**53**	**175.8%**	**(68.8%)**
Executive & Council	-	2	-	16	-	19	-	22	-	(25.1%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	100	-	-	-	-	-	-	31	102.5%	(100.0%)
Community and Public Safety	**-**	**1 130**	**-**	**2 812**	**-**	**3 942**	**-**	**2 458**	**5 731.3%**	**14.4%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	1 130	-	2 812	-	3 942	-	2 458	5 731.3%	14.4%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 842**	**147**	**1.0%**	**9 311**	**62.7%**	**9 458**	**63.7%**	**4 586**	**76.8%**	**103.0%**
Electricity	1 728	135	7.8%	938	54.3%	1 072	62.1%	500	25.9%	87.6%
Water	2 003	12	.6%	1 893	94.5%	1 905	95.1%	3 893	79.0%	(51.4%)
Waste Water Management	11 111	-	-	6 480	58.3%	6 480	58.3%	194	-	3 245.1%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**3 602**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**82 541**	**24 587**	**29.8%**	**20 027**	**24.3%**	**44 614**	**54.1%**	**13 529**	**63.7%**	**48.0%**
Ratepayers and other	**37 894**	**8 255**	**21.8%**	**8 048**	**21.2%**	**16 303**	**43.0%**	**7 687**	**47.2%**	**4.7%**
Government - operating	24 411	11 683	47.9%	7 071	29.0%	18 754	76.8%	3 713	63.1%	90.4%
Government - capital	20 086	4 500	22.4%	4 500	22.4%	9 000	44.8%	1 984	100.0%	126.8%
Interest	150	149	99.5%	408	271.9%	557	371.5%	145	183.3%	180.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(61 114)**	**(27 610)**	**45.2%**	**(19 828)**	**32.4%**	**(47 438)**	**77.6%**	**(5 350)**	**61.5%**	**270.6%**
Suppliers and employees	(60 815)	(27 409)	45.1%	(19 808)	32.6%	(47 217)	77.6%	(5 293)	61.4%	274.2%
Finance charges	(148)	(17)	11.7%	(16)	10.6%	(33)	22.3%	(22)	54.1%	(29.0%)
Transfers and grants	(150)	(184)	122.6%	(4)	2.7%	(188)	125.3%	(34)	73.8%	(88.3%)
Net Cash from/(used) Operating Activities	**21 427**	**(3 024)**	**(14.1%)**	**199**	**.9%**	**(2 824)**	**(13.2%)**	**8 180**	**70.9%**	**(97.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(21 484)**	**(1 127)**	**5.2%**	**(11 196)**	**52.1%**	**(12 322)**	**57.4%**	**(6 293)**	**65.0%**	**77.9%**
Capital assets	(21 484)	(1 127)	5.2%	(11 196)	52.1%	(12 322)	57.4%	(6 293)	65.0%	77.9%
Net Cash from/(used) Investing Activities	**(21 484)**	**(1 127)**	**5.2%**	**(11 196)**	**52.1%**	**(12 322)**	**57.4%**	**(6 293)**	**65.0%**	**77.9%**
Cash Flow from Financing Activities										
Receipts	**1 524**	**20**	**1.3%**	**19**	**1.2%**	**39**	**2.5%**	**8**	**73.1%**	**150.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	24	20	83.5%	19	78.3%	39	161.8%	8	73.1%	150.2%
Payments	**(765)**	**(129)**	**16.9%**	**(131)**	**17.1%**	**(260)**	**34.0%**	**(125)**	**49.3%**	**5.2%**
Repayment of borrowing	(765)	(129)	16.9%	(131)	17.1%	(260)	34.0%	(125)	49.3%	5.2%
Net Cash from/(used) Financing Activities	**759**	**(109)**	**(14.4%)**	**(112)**	**(14.8%)**	**(222)**	**(29.2%)**	**(117)**	**48.3%**	**(4.1%)**
Net Increase/(Decrease) in cash held	**702**	**(4 260)**	**(606.8%)**	**(11 108)**	**(1 582.3%)**	**(15 368)**	**(2 189.1%)**	**1 770**	**196.6%**	**(727.8%)**
Cash/cash equivalents at the year begin:	(1 160)	4 482	(386.4%)	222	(19.1%)	4 482	(386.4%)	499	706.7%	(55.5%)
Cash/cash equivalents at the year end:	**(458)**	**222**	**(48.5%)**	**(10 886)**	**2 377.2%**	**(10 886)**	**2 377.2%**	**2 269**	**247.3%**	**(579.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	696	8.4%	227	2.7%	199	2.4%	7 148	86.4%	8 271	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 262	31.9%	183	4.6%	158	4.0%	2 354	59.5%	3 957	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	544	7.7%	154	2.2%	858	12.1%	5 510	78.0%	7 066	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	528	13.1%	176	4.4%	158	3.9%	3 152	78.5%	4 014	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	476	7.3%	182	2.8%	167	2.6%	5 693	87.3%	6 519	19.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	163	4.5%	48	1.3%	48	1.3%	3 365	92.8%	3 624	10.8%	-	-	-	-
Total By Income Source	**3 671**	**11.0%**	**970**	**2.9%**	**1 589**	**4.7%**	**27 221**	**81.4%**	**33 450**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	459	28.5%	85	5.3%	260	16.2%	804	50.0%	1 608	4.8%	-	-	-	-
Commercial	713	34.3%	89	4.3%	106	5.1%	1 173	56.4%	2 080	6.2%	-	-	-	-
Households	2 483	8.4%	776	2.6%	1 217	4.1%	24 945	84.8%	29 421	88.0%	-	-	-	-
Other	16	4.6%	20	5.8%	6	1.8%	299	87.8%	341	1.0%	-	-	-	-
Total By Customer Group	**3 671**	**11.0%**	**970**	**2.9%**	**1 589**	**4.7%**	**27 221**	**81.4%**	**33 450**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	75	49.0%	36	23.4%	28	18.3%	14	9.2%	153	14.8%
Auditor-General	-	-	882	100.0%	-	-	-	-	882	85.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**75**	**7.2%**	**918**	**88.7%**	**28**	**2.7%**	**14**	**1.4%**	**1 035**	**100.0%**

Contact Details

Municipal Manager	Mr Charl du Plessis	027 341 8500
Financial Manager	Mrs Sumari Coetzee	027 341 8505

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**39 695**	**16 979**	**42.8%**	**8 363**	**21.1%**	**25 342**	**63.8%**	**8 803**	**51.9%**	**(5.0%)**
Property rates	5 340	4 645	87.0%	6	.1%	4 651	87.1%	41	44.2%	(86.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 945	1 916	21.4%	1 824	20.4%	3 740	41.8%	1 777	53.7%	2.6%
Service charges - water revenue	2 565	521	20.3%	522	20.3%	1 042	40.6%	479	40.0%	8.9%
Service charges - sanitation revenue	2 117	849	40.1%	788	37.2%	1 637	77.3%	798	76.6%	(1.4%)
Service charges - refuse revenue	1 643	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	185	-	150	-	335	-	153	33.3%	(2.1%)
Interest earned - external investments	-	-	-	32	-	32	-	6	14.5%	414.2%
Interest earned - outstanding debtors	-	186	-	199	-	385	-	165	64.8%	21.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	2	-	2	-	4	-	0	206.9%	385.0%
Licences and permits	-	-	-	0	-	0	-	0	-	185.7%
Agency services	-	38	-	63	-	100	-	60	52.2%	4.3%
Transfers recognised - operational	17 339	8 229	47.5%	4 634	26.7%	12 863	74.2%	4 359	69.1%	6.3%
Other own revenue	1 746	408	23.4%	144	8.3%	553	31.7%	964	31.6%	(85.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**54 512**	**7 403**	**13.6%**	**9 675**	**17.7%**	**17 078**	**31.3%**	**9 669**	**27.9%**	**.1%**
Employee related costs	22 441	4 079	18.2%	5 589	24.9%	9 669	43.1%	5 795	54.3%	(3.6%)
Remuneration of councillors	-	443	-	434	-	877	-	414	44.2%	4.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	50	-	35	-	85	-	26	69.7%	36.9%
Bulk purchases	5 534	1 219	22.0%	2 106	38.1%	3 325	60.1%	1 238	48.1%	70.1%
Other Materials	-	1 139	-	950	-	2 089	-	1 582	5 630.5%	(40.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	3	-	3	-	-	-	(100.0%)
Other expenditure	26 537	473	1.8%	558	2.1%	1 030	3.9%	614	3.1%	(9.2%)
Loss on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit)	**(14 817)**	**9 576**		**(1 312)**		**8 264**		**(866)**		
Transfers recognised - capital	-	-	-	9 742	-	9 742	-	2 100	83.3%	363.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	1 623	-	3 192	-	4 816	-	4 108	-	(22.3%)
Surplus/(Deficit) after capital transfers and contributions	**(14 817)**	**11 199**		**11 622**		**22 821**		**5 342**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(14 817)**	**11 199**		**11 622**		**22 821**		**5 342**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(14 817)**	**11 199**		**11 622**		**22 821**		**5 342**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(14 817)**	**11 199**		**11 622**		**22 821**		**5 342**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**11 805**	**216**	**1.8%**	**5 556**	**47.1%**	**5 772**	**48.9%**	**6 098**	**67.8%**	**(8.9%)**
National Government	11 805	216	1.8%	5 556	47.1%	5 772	48.9%	6 098	67.8%	(8.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 805**	**216**	**1.8%**	**5 556**	**47.1%**	**5 772**	**48.9%**	**6 098**	**67.8%**	**(8.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**11 805**	**216**	**1.8%**	**5 556**	**47.1%**	**5 772**	**48.9%**	**6 098**	**70.1%**	**(8.9%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	400	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 405**	**216**	**1.9%**	**5 556**	**48.7%**	**5 772**	**50.6%**	**6 098**	**70.1%**	**(8.9%)**
Electricity	3 300	-	-	1 135	34.4%	1 135	34.4%	544	70.1%	108.5%
Water	7 505	-	-	4 420	58.9%	4 420	58.9%	5 553	70.2%	(20.4%)
Waste Water Management	300	216	72.2%	-	-	216	72.2%	-	-	-
Waste Management	300	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**44 482**	**13 836**	**31.1%**	**16 614**	**37.4%**	**30 450**	**68.5%**	**13 963**	**64.0%**	**19.0%**
Ratepayers and other	**28 044**	**3 979**	**14.2%**	**4 629**	**16.5%**	**8 608**	**30.7%**	**3 932**	**33.6%**	**17.7%**
Government - operating	16 438	8 223	50.0%	4 633	28.2%	12 856	78.2%	7 931	98.6%	(41.6%)
Government - capital	-	1 634	-	7 352	-	8 986	-	2 100	75.0%	250.1%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(44 410)**	**(14 941)**	**33.6%**	**(8 855)**	**19.9%**	**(23 796)**	**53.6%**	**(10 145)**	**55.4%**	**(12.7%)**
Suppliers and employees	(27 972)	(14 918)	53.3%	(8 985)	32.1%	(23 903)	85.5%	(9 665)	51.7%	(7.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 438)	(23)	.1%	130	(.8%)	107	(.7%)	(480)	-	(127.0%)
Net Cash from/(used) Operating Activities	**72**	**(1 104)**	**(1 539.3%)**	**7 759**	**10 813.9%**	**6 655**	**9 274.6%**	**3 818**	**86.4%**	**103.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(216)**	**-**	**(5 556)**	**-**	**(5 772)**	**-**	**(3 889)**	**55.8%**	**42.8%**
Capital assets	-	(216)	-	(5 556)	-	(5 772)	-	(3 889)	55.8%	42.8%
Net Cash from/(used) Investing Activities	**-**	**(216)**	**-**	**(5 556)**	**-**	**(5 772)**	**-**	**(3 889)**	**55.8%**	**42.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(50)**	**-**	**(35)**	**-**	**(85)**	**-**	**(26)**	**3.5%**	**36.9%**
Repayment of borrowing	-	(50)	-	(35)	-	(85)	-	(26)	3.5%	36.9%
Net Cash from/(used) Financing Activities	**-**	**(50)**	**-**	**(35)**	**-**	**(85)**	**-**	**(26)**	**3.5%**	**36.9%**
Net Increase/(Decrease) in cash held	**72**	**(1 371)**	**(1 911.0%)**	**2 169**	**3 022.3%**	**797**	**1 111.3%**	**(97)**	**(161.2%)**	**(2 333.4%)**
Cash/cash equivalents at the year begin:	-	261	-	(1 110)	-	261	-	6 553	(89.8%)	(116.9%)
Cash/cash equivalents at the year end:	**72**	**(1 110)**	**(1 547.5%)**	**1 058**	**1 474.8%**	**1 058**	**1 474.8%**	**6 456**	**(132.0%)**	**(83.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	228	9.3%	43	1.7%	(24)	(1.0%)	2 198	89.9%	2 444	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	676	66.1%	85	8.3%	(120)	(11.7%)	382	37.3%	1 023	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	413	10.1%	140	3.4%	(45)	(1.1%)	3 579	87.6%	4 086	30.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	150	8.0%	38	2.0%	11	.6%	1 674	89.3%	1 874	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	155	6.9%	46	2.0%	30	1.3%	2 003	89.7%	2 233	16.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	34.0%	(6)	(3.7%)	(9)	(5.7%)	119	75.4%	158	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	83	5.6%	1	.1%	23	1.5%	1 372	92.8%	1 479	11.1%	-	-	-	-
Total By Income Source	**1 759**	**13.2%**	**347**	**2.6%**	**(134)**	**(1.0%)**	**11 326**	**85.2%**	**13 297**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	103	14.9%	34	4.9%	(215)	(31.0%)	771	111.2%	693	5.2%	-	-	-	-
Commercial	411	36.9%	8	.8%	48	4.3%	647	58.0%	1 115	8.4%	-	-	-	-
Households	882	10.5%	202	2.4%	127	1.5%	7 185	85.6%	8 397	63.1%	-	-	-	-
Other	362	11.7%	102	3.3%	(95)	(3.1%)	2 723	88.1%	3 092	23.3%	-	-	-	-
Total By Customer Group	**1 759**	**13.2%**	**347**	**2.6%**	**(134)**	**(1.0%)**	**11 326**	**85.2%**	**13 297**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	493	37.5%	478	36.4%	342	26.1%	1 313	62.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	50	100.0%	50	2.4%
Trade Creditors	93	21.6%	67	15.5%	21	5.0%	248	57.8%	428	20.4%
Auditor-General	8	2.6%	75	24.4%	75	24.4%	150	48.7%	308	14.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**100**	**4.8%**	**634**	**30.2%**	**574**	**27.4%**	**790**	**37.6%**	**2 099**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager	Mr M Botha	053 391 3003

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**49 680**	**11 409**	**23.0%**	**8 872**	**17.9%**	**20 281**	**40.8%**	**9 042**	**42.3%**	**(1.9%)**
Property rates	2 996	2 813	93.9%	-	-	2 813	93.9%	-	90.2%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 084	1 459	24.0%	1 352	22.2%	2 812	46.2%	1 092	47.2%	23.9%
Service charges - water revenue	6 386	1 064	16.7%	1 425	22.3%	2 490	39.0%	1 285	39.8%	11.0%
Service charges - sanitation revenue	1 132	218	19.3%	220	19.4%	438	38.7%	173	46.3%	27.3%
Service charges - refuse revenue	739	181	24.5%	171	23.1%	352	47.6%	132	46.6%	29.2%
Service charges - other	20	4	21.1%	7	37.0%	11	58.1%	0	75.5%	2 046.7%
Rental of facilities and equipment	433	28	6.4%	58	13.3%	85	19.6%	48	62.5%	18.7%
Interest earned - external investments	200	106	52.8%	95	47.4%	200	100.2%	91	80.4%	4.2%
Interest earned - outstanding debtors	803	296	36.8%	214	26.7%	510	63.5%	216	58.0%	(.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	30	2	6.5%	1	3.7%	3	10.2%	6	49.0%	(82.8%)
Licences and permits	36	10	29.3%	7	20.5%	18	49.9%	6	47.7%	13.4%
Agency services	135	26	19.2%	39	28.6%	65	47.8%	31	59.5%	25.7%
Transfers recognised - operational	29 502	5 194	17.6%	5 211	17.7%	10 406	35.3%	5 957	38.2%	(12.5%)
Other own revenue	1 185	7	.6%	71	6.0%	79	6.6%	5	.6%	1 470.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**50 289**	**6 877**	**13.7%**	**9 221**	**18.3%**	**16 097**	**32.0%**	**7 612**	**30.7%**	**21.1%**
Employee related costs	14 907	2 890	19.4%	2 494	16.7%	5 385	36.1%	2 433	40.9%	2.5%
Remuneration of councillors	1 991	434	21.8%	434	21.8%	868	43.6%	421	46.9%	3.1%
Debt impairment	1 936	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 392	-	-	-	-	-	-	-	-	-
Finance charges	347	-	-	-	-	-	-	-	-	-
Bulk purchases	6 504	1 244	19.1%	1 610	24.8%	2 854	43.9%	1 339	40.7%	20.2%
Other Materials	1 393	-	-	-	-	-	-	-	-	-
Contracted services	5	50	1 010.0%	95	1 897.7%	145	2 907.7%	65	1 094.5%	45.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	20 796	2 257	10.9%	4 588	22.1%	6 845	32.9%	3 353	28.6%	36.8%
Loss on disposal of PPE	20	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(610)**	**4 532**		**(349)**		**4 183**		**1 430**		
Transfers recognised - capital	14 464	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 854**	**4 532**		**(349)**		**4 183**		**1 430**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13 854**	**4 532**		**(349)**		**4 183**		**1 430**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 854**	**4 532**		**(349)**		**4 183**		**1 430**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 854**	**4 532**		**(349)**		**4 183**		**1 430**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**15 803**	**1 263**	**8.0%**	**1 051**	**6.7%**	**2 314**	**14.6%**	**585**	**7.5%**	**79.6%**
National Government	11 270	1 254	11.1%	1 001	8.9%	2 255	20.0%	559	7.3%	79.2%
Provincial Government	141	9	6.2%	49	34.4%	57	40.7%	-	-	(100.0%)
District Municipality	1 000	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 053	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 463**	**1 263**	**8.7%**	**1 050**	**7.3%**	**2 312**	**16.0%**	**559**	**7.3%**	**87.9%**
Borrowing	1 300	-	-	-	-	-	-	-	-	-
Internally generated funds	40	-	-	2	4.4%	2	4.4%	27	66.9%	(93.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**15 803**	**1 263**	**8.0%**	**1 051**	**6.7%**	**2 314**	**14.6%**	**585**	**7.5%**	**79.6%**
Governance and Administration	**165**	**-**	**-**	**81**	**49.3%**	**81**	**49.3%**	**27**	**66.9%**	**204.0%**
Executive & Council	165	-	-	81	49.3%	81	49.3%	27	66.9%	204.0%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 219**	**632**	**15.0%**	**688**	**16.3%**	**1 320**	**31.3%**	**559**	**25.2%**	**23.2%**
Community & Social Services	4 219	632	15.0%	688	16.3%	1 320	31.3%	559	25.2%	23.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 367**	**-**	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 367	-	-	1	-	1	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 053**	**631**	**30.7%**	**280**	**13.7%**	**911**	**44.4%**	**-**	**-**	**(100.0%)**
Electricity	2 053	631	30.7%	280	13.7%	911	44.4%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**61 690**	**19 089**	**30.9%**	**19 890**	**32.2%**	**38 979**	**63.2%**	**24 556**	**73.3%**	**(19.0%)**
Ratepayers and other	**20 374**	**6 622**	**32.5%**	**11 555**	**56.7%**	**18 176**	**89.2%**	**12 796**	**136.9%**	**(9.7%)**
Government - operating	29 502	8 488	28.8%	6 543	22.2%	15 031	50.9%	5 967	51.2%	9.7%
Government - capital	11 615	3 791	32.6%	1 668	14.4%	5 459	47.0%	5 662	56.1%	(70.5%)
Interest	200	188	93.9%	126	62.8%	313	156.7%	131	24.8%	(4.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(38 365)**	**(11 245)**	**29.3%**	**(24 522)**	**63.9%**	**(35 767)**	**93.2%**	**(29 191)**	**96.4%**	**(16.0%)**
Suppliers and employees	(38 019)	(11 245)	29.6%	(24 522)	64.5%	(35 767)	94.1%	(29 191)	97.0%	(16.0%)
Finance charges	(347)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23 325**	**7 844**	**33.6%**	**(4 632)**	**(19.9%)**	**3 212**	**13.8%**	**(4 636)**	**3.6%**	**(.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(15 803)**	**(1 263)**	**8.0%**	**(1 051)**	**6.7%**	**(2 314)**	**14.6%**	**(585)**	**7.5%**	**79.6%**
Capital assets	(15 803)	(1 263)	8.0%	(1 051)	6.7%	(2 314)	14.6%	(585)	7.5%	79.6%
Net Cash from/(used) Investing Activities	**(15 803)**	**(1 263)**	**8.0%**	**(1 051)**	**6.7%**	**(2 314)**	**14.6%**	**(585)**	**7.5%**	**79.6%**
Cash Flow from Financing Activities										
Receipts	**1 306**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**31.5%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 300	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6	-	-	-	-	-	-	2	31.5%	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 306**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**31.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**8 828**	**6 581**	**74.6%**	**(5 683)**	**(64.4%)**	**898**	**10.2%**	**(5 219)**	**(8.9%)**	**8.9%**
Cash/cash equivalents at the year begin:	6 293	6 404	101.8%	12 985	206.3%	6 404	101.8%	14 251	599.2%	(8.9%)
Cash/cash equivalents at the year end:	**15 121**	**12 985**	**85.9%**	**7 302**	**48.3%**	**7 302**	**48.3%**	**9 032**	**190.0%**	**(19.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	487	4.6%	448	4.2%	302	2.8%	9 400	88.4%	10 638	50.9%	-	-	7 306	68.0%
Trade and Other Receivables from Exchange Transactions - Electric	197	28.2%	80	11.4%	54	7.8%	368	52.6%	700	3.3%	-	-	421	60.0%
Receivables from Non-exchange Transactions - Property Rates	68	3.0%	31	1.4%	28	1.2%	2 160	94.5%	2 286	10.9%	-	-	920	40.0%
Receivables from Exchange Transactions - Waste Water Manageme	63	3.9%	44	2.7%	40	2.5%	1 473	90.9%	1 621	7.8%	-	-	1 072	66.0%
Receivables from Exchange Transactions - Waste Management	55	3.6%	38	2.6%	36	2.4%	1 372	91.4%	1 501	7.2%	-	-	1 020	67.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	109	2.9%	102	2.7%	3 547	94.4%	3 759	18.0%	-	-	3 711	98.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	11.2%	10	2.4%	5	1.2%	340	85.2%	399	1.9%	8	2.0%	631	158.0%
Total By Income Source	**915**	**4.4%**	**762**	**3.6%**	**567**	**2.7%**	**18 659**	**89.3%**	**20 903**	**100.0%**	**8**	**-**	**15 079**	**72.0%**
Debtors Age Analysis By Customer Group														
Organs of State	24	26.4%	11	12.1%	6	7.0%	49	54.5%	90	.4%	-	-	73	80.0%
Commercial	184	38.9%	70	14.8%	43	9.1%	175	37.2%	472	2.3%	-	-	248	52.0%
Households	708	3.5%	681	3.3%	518	2.5%	18 435	90.6%	20 342	97.3%	8	-	14 759	72.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**915**	**4.4%**	**762**	**3.6%**	**567**	**2.7%**	**18 659**	**89.3%**	**20 903**	**100.0%**	**8**	**-**	**15 079**	**72.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Thabo Molete	054 933 1022
Financial Manager	Mr P J van der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**78 532**	**16 384**	**20.9%**	**15 947**	**20.3%**	**32 332**	**41.2%**	**11 428**	**42.0%**	**39.5%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	927	170	18.4%	154	16.6%	325	35.0%	170	40.7%	(9.4%)
Interest earned - external investments	1 450	132	9.1%	110	7.6%	242	16.7%	123	18.2%	(10.7%)
Interest earned - outstanding debtors	100	15	15.4%	14	14.1%	29	29.5%	16	30.8%	(10.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5	-	-	2	46.0%	2	46.0%	0	-	2 200.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	13 957	309	2.2%	171	1.2%	481	3.4%	340	3.8%	(49.6%)
Transfers recognised - operational	60 768	15 666	25.8%	12 575	20.7%	28 241	46.5%	6 767	39.8%	85.8%
Other own revenue	1 325	92	6.9%	2 920	220.4%	3 012	227.3%	4 012	1 053.8%	(27.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**89 963**	**12 125**	**13.5%**	**18 917**	**21.0%**	**31 042**	**34.5%**	**19 055**	**44.1%**	**(.7%)**
Employee related costs	32 728	6 321	19.3%	10 168	31.1%	16 489	50.4%	7 756	43.9%	31.1%
Remuneration of councillors	2 434	546	22.4%	584	24.0%	1 130	46.4%	553	46.4%	5.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 951	-	-	-	-	-	-	-	-	-
Finance charges	1 172	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	8 521	788	9.2%	920	10.8%	1 707	20.0%	1 496	34.7%	(38.5%)
Transfers and grants	10 975	202	1.8%	257	2.3%	459	4.2%	1 710	34.1%	(85.0%)
Other expenditure	32 183	4 268	13.3%	6 988	21.7%	11 256	35.0%	7 541	52.3%	(7.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 432)**	**4 260**		**(2 970)**		**1 290**		**(7 627)**		
Transfers recognised - capital	645	-	-	-	-	-	-	100	22.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(10 787)**	**4 260**		**(2 970)**		**1 290**		**(7 527)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(10 787)**	**4 260**		**(2 970)**		**1 290**		**(7 527)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(10 787)**	**4 260**		**(2 970)**		**1 290**		**(7 527)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(10 787)**	**4 260**		**(2 970)**		**1 290**		**(7 527)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**3 400**	**103**	**3.0%**	**106**	**3.1%**	**209**	**6.1%**	**363**	**25.0%**	**(70.8%)**
National Government	15	-	-	-	-	-	-	-	-	-
Provincial Government	630	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	11	22.6%	(100.0%)
Transfers recognised - capital	**645**	**-**	**-**	**-**	**-**	**-**	**-**	**11**	**2.1%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 755	103	3.7%	106	3.8%	209	7.6%	352	37.8%	(69.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**3 400**	**103**	**3.0%**	**106**	**3.1%**	**209**	**6.1%**	**363**	**25.0%**	**(70.8%)**
Governance and Administration	**2 620**	**93**	**3.5%**	**106**	**4.0%**	**199**	**7.6%**	**348**	**30.2%**	**(69.5%)**
Executive & Council	60	22	35.9%	10	16.3%	31	52.2%	7	13.5%	41.5%
Budget & Treasury Office	30	-	-	-	-	-	-	1	5.4%	(100.0%)
Corporate Services	2 530	71	2.8%	96	3.8%	167	6.6%	339	31.9%	(71.7%)
Community and Public Safety	**750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	750	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30**	**10**	**33.7%**	**-**	**-**	**10**	**33.7%**	**15**	**34.9%**	**(100.0%)**
Planning and Development	30	10	33.7%	-	-	10	33.7%	11	22.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	4	-	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**79 177**	**18 830**	**23.8%**	**22 425**	**28.3%**	**41 255**	**52.1%**	**12 249**	**54.2%**	**83.1%**
Ratepayers and other	**16 314**	**2 510**	**15.4%**	**1 889**	**11.6%**	**4 399**	**27.0%**	**2 197**	**21.3%**	**(14.0%)**
Government - operating	60 768	14 869	24.5%	20 412	33.6%	35 281	58.1%	9 913	68.2%	105.9%
Government - capital	645	1 300	201.6%	-	-	1 300	201.6%	-	-	-
Interest	1 450	151	10.4%	124	8.5%	275	19.0%	139	19.4%	(10.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(82 070)**	**(27 450)**	**33.4%**	**(24 094)**	**29.4%**	**(51 544)**	**62.8%**	**(31 426)**	**68.7%**	**(23.3%)**
Suppliers and employees	(71 095)	(27 450)	38.6%	(23 837)	33.5%	(51 287)	72.1%	(29 716)	72.2%	(19.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 975)	-	-	(257)	2.3%	(257)	2.3%	(1 710)	34.1%	(85.0%)
Net Cash from/(used) Operating Activities	**(2 893)**	**(8 620)**	**297.9%**	**(1 669)**	**57.7%**	**(10 289)**	**355.6%**	**(19 176)**	**876.8%**	**(91.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**7 445**	**-**	**7 410**	**-**	**14 854**	**-**	**22 720**	**-**	**(67.4%)**
Proceeds on disposal of PPE	-	1 445	-	-	-	1 445	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	6 000	-	7 410	-	13 410	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	22 720	-	(100.0%)
Payments	**(3 400)**	**(103)**	**3.0%**	**(106)**	**3.1%**	**(209)**	**6.1%**	**(364)**	**25.1%**	**(71.0%)**
Capital assets	(3 400)	(103)	3.0%	(106)	3.1%	(209)	6.1%	(364)	25.1%	(71.0%)
Net Cash from/(used) Investing Activities	**(3 400)**	**7 342**	**(215.9%)**	**7 304**	**(214.8%)**	**14 646**	**(430.8%)**	**22 356**	**(825.7%)**	**(67.3%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 293)**	**(1 279)**	**20.3%**	**5 635**	**(89.5%)**	**4 356**	**(69.2%)**	**3 180**	**(37.8%)**	**77.2%**
Cash/cash equivalents at the year begin:	56 267	3 133	5.6%	1 855	3.3%	3 133	5.6%	2 139	9.5%	(13.3%)
Cash/cash equivalents at the year end:	**49 974**	**1 855**	**3.7%**	**7 489**	**15.0%**	**7 489**	**15.0%**	**5 319**	**12.7%**	**40.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4	4.5%	3	3.5%	3	3.4%	87	88.5%	99	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	13.4%	43	8.0%	17	3.2%	411	75.5%	545	84.7%	-	-	-	-
Total By Income Source	**77**	**12.0%**	**47**	**7.3%**	**21**	**3.2%**	**498**	**77.5%**	**643**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	30	15.5%	28	14.6%	5	2.4%	130	67.6%	192	29.8%	-	-	-	-
Commercial	27	6.4%	13	3.0%	12	2.9%	373	87.8%	424	66.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	75.4%	6	23.4%	4	15.2%	(4)	(13.9%)	27	4.2%	-	-	-	-
Total By Customer Group	**77**	**12.0%**	**47**	**7.3%**	**21**	**3.2%**	**498**	**77.5%**	**643**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7	100.0%	-	-	-	-	-	-	7	100.0%
Total	**7**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7**	**100.0%**

Contact Details

Municipal Manager	Ms Madelinne Brandt	027 712 8000
Financial Manager	Mr Rajiv Databin (acting)	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**74 842**	**14 796**	**19.8%**	**12 663**	**16.9%**	**27 458**	**36.7%**	**13 274**	**39.4%**	**(4.6%)**
Property rates	6 457	1 035	16.0%	1 558	24.1%	2 593	40.2%	1 531	38.0%	1.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 475	1 074	10.3%	1 268	12.1%	2 342	22.4%	1 060	19.0%	19.7%
Service charges - water revenue	4 683	472	10.1%	566	12.1%	1 038	22.2%	578	29.6%	(2.0%)
Service charges - sanitation revenue	3 008	427	14.2%	463	15.4%	890	29.6%	356	13.5%	30.0%
Service charges - refuse revenue	2 677	272	10.2%	291	10.9%	563	21.0%	282	16.3%	3.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	539	150	27.8%	76	14.2%	226	42.0%	104	29.8%	(26.6%)
Interest earned - external investments	380	118	30.9%	22	5.7%	139	36.6%	28	43.9%	(23.5%)
Interest earned - outstanding debtors	1 908	602	31.6%	681	35.7%	1 283	67.3%	701	64.5%	(2.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	19 569	2 800	14.3%	2 589	13.2%	5 389	27.5%	5 164	34.3%	(49.9%)
Licences and permits	555	52	9.4%	67	12.0%	119	21.4%	56	28.8%	20.0%
Agency services	12	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	23 785	5 755	24.2%	3 159	13.3%	8 914	37.5%	1 694	49.3%	86.5%
Other own revenue	571	2 038	356.7%	1 923	336.6%	3 960	693.3%	1 721	1 161.3%	11.7%
Gains on disposal of PPE	225	-	-	-	-	-	-	-	-	-
Operating Expenditure	**90 184**	**14 707**	**16.3%**	**16 933**	**18.8%**	**31 640**	**35.1%**	**15 009**	**35.0%**	**12.8%**
Employee related costs	30 797	5 616	18.2%	6 769	22.0%	12 386	40.2%	5 599	39.2%	20.9%
Remuneration of councillors	2 587	500	19.3%	500	19.3%	1 000	38.7%	368	39.0%	35.8%
Debt impairment	3 655	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 263	-	-	-	-	-	-	-	-	-
Finance charges	649	68	10.5%	68	10.5%	136	20.9%	72	-	(6.3%)
Bulk purchases	9 848	3 968	40.3%	3 945	40.1%	7 913	80.4%	2 857	75.5%	38.1%
Other Materials	-	210	-	308	-	517	-	199	-	54.6%
Contracted services	12 003	-	-	-	-	-	-	-	-	-
Transfers and grants	4 490	83	1.8%	1 468	32.7%	1 551	34.5%	1 934	40.9%	(24.1%)
Other expenditure	19 892	4 262	21.4%	3 875	19.5%	8 138	40.9%	3 979	38.1%	(2.6%)
Loss on disposal of PPE	1	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 342)**	**89**		**(4 270)**		**(4 182)**		**(1 734)**		
Transfers recognised - capital	14 127	-	-	-	-	-	-	3 973	69.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 215)**	**89**		**(4 270)**		**(4 182)**		**2 239**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1 215)**	**89**		**(4 270)**		**(4 182)**		**2 239**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 215)**	**89**		**(4 270)**		**(4 182)**		**2 239**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 215)**	**89**		**(4 270)**		**(4 182)**		**2 239**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**10 927**	**0**	**-**	**42**	**.4%**	**42**	**.4%**	**162**	**-**	**(74.1%)**
National Government	10 927	-	-	-	-	-	-	103	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 927**	**-**	**-**	**-**	**-**	**-**	**-**	**103**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	0	-	42	-	42	-	59	-	(29.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 927**	**0**	**-**	**42**	**.4%**	**42**	**.4%**	**162**	**-**	**(74.1%)**
Governance and Administration	**10 927**	**-**	**-**	**-**	**-**	**-**	**-**	**160**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	10 927	-	-	-	-	-	-	57	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	103	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**0**	**-**	**-**	**-**	**0**	**-**	**2**	**-**	**(100.0%)**
Planning and Development	-	0	-	-	-	0	-	2	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**42**	**-**	**42**	**-**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	42	-	42	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**86 603**	**14 796**	**17.1%**	**12 663**	**14.6%**	**27 458**	**31.7%**	**13 190**	**46.3%**	**(4.0%)**
Ratepayers and other	**46 403**	**8 321**	**17.9%**	**8 801**	**19.0%**	**17 122**	**36.9%**	**10 767**	**36.0%**	**(18.3%)**
Government - operating	23 785	5 755	24.2%	3 159	13.3%	8 914	37.5%	1 694	49.3%	86.5%
Government - capital	14 127	-	-	-	-	-	-	-	-	-
Interest	2 288	720	31.5%	703	30.7%	1 422	62.2%	730	60.9%	(3.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(78 982)**	**(14 707)**	**18.6%**	**(16 933)**	**21.4%**	**(31 640)**	**40.1%**	**(15 047)**	**41.6%**	**12.5%**
Suppliers and employees	(73 843)	(14 557)	19.7%	(15 397)	20.9%	(29 954)	40.6%	(12 994)	38.5%	18.5%
Finance charges	(649)	(68)	10.5%	(68)	10.5%	(136)	20.9%	(68)	-	-
Transfers and grants	(4 490)	(83)	1.8%	(1 468)	32.7%	(1 551)	34.5%	(1 986)	-	(26.1%)
Net Cash from/(used) Operating Activities	**7 621**	**89**	**1.2%**	**(4 270)**	**(56.0%)**	**(4 182)**	**(54.9%)**	**(1 857)**	**(393.5%)**	**130.0%**
Cash Flow from Investing Activities										
Receipts	**143**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	224	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(81)	-	-	-	-	-	-	-	-	-
Payments	**(10 927)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(10 927)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(10 784)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**15**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15	-	-	-	-	-	-	-	-	-
Payments	**(421)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(421)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(406)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 569)**	**89**	**(2.5%)**	**(4 270)**	**119.7%**	**(4 182)**	**117.2%**	**(1 857)**	**(22.1%)**	**130.0%**
Cash/cash equivalents at the year begin:	5 900	-	-	89	1.5%	-	-	4 898	-	(98.2%)
Cash/cash equivalents at the year end:	**2 331**	**89**	**3.8%**	**(4 182)**	**(179.4%)**	**(4 182)**	**(179.4%)**	**3 041**	**(22.1%)**	**(237.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	367	2.6%	302	2.1%	306	2.1%	13 311	93.2%	14 287	35.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	146	8.4%	74	4.3%	66	3.8%	1 454	83.6%	1 740	4.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	342	3.1%	332	3.0%	319	2.9%	10 071	91.0%	11 064	27.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	298	2.4%	268	2.1%	259	2.0%	11 832	93.5%	12 658	31.8%	-	-	-	-
Total By Income Source	**1 153**	**2.9%**	**977**	**2.5%**	**951**	**2.4%**	**36 668**	**92.3%**	**39 748**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	150	6.9%	53	2.4%	65	3.0%	1 921	87.7%	2 189	5.5%	-	-	-	-
Commercial	378	4.7%	356	4.4%	318	4.0%	6 983	86.9%	8 034	20.2%	-	-	-	-
Households	625	2.1%	568	1.9%	568	1.9%	27 765	94.0%	29 525	74.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 153**	**2.9%**	**977**	**2.5%**	**951**	**2.4%**	**36 668**	**92.3%**	**39 748**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	982	100.0%	-	-	-	-	-	-	982	18.9%
Bulk Water	45	100.0%	-	-	-	-	-	-	45	.9%
PAYE deductions	203	100.0%	-	-	-	-	-	-	203	3.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	341	100.0%	-	-	-	-	-	-	341	6.6%
Loan repayments	23	100.0%	-	-	-	-	-	-	23	.4%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	802	40.7%	626	31.8%	224	11.4%	316	16.0%	1 968	37.9%
Other	872	53.5%	230	14.1%	41	2.5%	486	29.8%	1 630	31.4%
Total	**3 268**	**62.9%**	**856**	**16.5%**	**265**	**5.1%**	**802**	**15.5%**	**5 191**	**100.0%**

Contact Details

Municipal Manager	Mr Martin F Fillis	053 621 0026*223
Financial Manager	Ms Levona Plaatjies	053 621 0026*201

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**88 380**	**31 081**	**35.2%**	**15 213**	**17.2%**	**46 295**	**52.4%**	**16 172**	**57.7%**	**(5.9%)**
Property rates	4 446	2 120	47.7%	652	14.7%	2 772	62.3%	950	62.6%	(31.3%)
Property rates - penalties and collection charges	159	-	-	-	-	-	-	0	-	(100.0%)
Service charges - electricity revenue	21 060	5 692	27.0%	4 950	23.5%	10 642	50.5%	4 410	48.5%	12.2%
Service charges - water revenue	9 180	3 016	32.9%	2 367	25.8%	5 383	58.6%	550	57.7%	330.5%
Service charges - sanitation revenue	6 804	1 773	26.1%	1 778	26.1%	3 550	52.2%	1 526	53.3%	16.5%
Service charges - refuse revenue	5 198	1 368	26.3%	1 356	26.1%	2 724	52.4%	1 224	52.5%	10.8%
Service charges - other	-	43	-	46	-	88	-	136	-	(66.5%)
Rental of facilities and equipment	308	10	3.3%	17	5.6%	27	8.9%	16	18.9%	10.2%
Interest earned - external investments	22	102	473.9%	99	461.0%	201	934.9%	6	72.2%	1 668.0%
Interest earned - outstanding debtors	1 328	509	38.3%	445	33.5%	954	71.8%	446	74.3%	(.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13	28	224.7%	22	172.7%	50	397.3%	137	56.7%	(84.1%)
Licences and permits	373	160	43.0%	90	24.1%	250	67.1%	40	27.6%	127.2%
Agency services	84	39	46.6%	43	51.1%	82	97.7%	43	-	.5%
Transfers recognised - operational	35 117	16 003	45.6%	3 186	9.1%	19 189	54.6%	6 625	63.8%	(51.9%)
Other own revenue	4 289	219	5.1%	163	3.8%	381	8.9%	65	44.8%	150.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**116 698**	**27 398**	**23.5%**	**26 627**	**22.8%**	**54 025**	**46.3%**	**17 412**	**45.3%**	**52.9%**
Employee related costs	34 620	7 693	22.2%	7 637	22.1%	15 330	44.3%	6 939	44.6%	10.1%
Remuneration of councillors	2 804	640	22.8%	670	23.9%	1 311	46.7%	622	48.8%	7.8%
Debt impairment	4 393	1 098	25.0%	647	14.7%	1 746	39.7%	-	-	(100.0%)
Depreciation and asset impairment	27 587	6 042	21.9%	5 509	20.0%	11 551	41.9%	-	-	(100.0%)
Finance charges	364	119	32.7%	125	34.4%	245	67.1%	7	.5%	1 771.7%
Bulk purchases	16 726	4 635	27.7%	4 133	24.7%	8 768	52.4%	3 031	48.5%	36.4%
Other Materials	-	-	-	-	-	-	-	749	-	(100.0%)
Contracted services	672	209	31.2%	78	11.6%	288	42.8%	136	54.4%	(42.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	29 530	6 961	23.6%	7 827	26.5%	14 788	50.1%	5 928	49.1%	32.0%
Loss on disposal of PPE	1	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(28 319)**	**3 684**		**(11 414)**		**(7 730)**		**(1 240)**		
Transfers recognised - capital	59 150	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 831**	**3 684**		**(11 414)**		**(7 730)**		**(1 240)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**30 831**	**3 684**		**(11 414)**		**(7 730)**		**(1 240)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 831**	**3 684**		**(11 414)**		**(7 730)**		**(1 240)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 831**	**3 684**		**(11 414)**		**(7 730)**		**(1 240)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**71 017**	**8 295**	**11.7%**	**9 701**	**13.7%**	**17 996**	**25.3%**	**8 980**	**23.9%**	**8.0%**
National Government	54 973	8 295	15.1%	9 701	17.6%	17 996	32.7%	8 980	23.9%	8.0%
Provincial Government	3 500	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 473**	**8 295**	**14.2%**	**9 701**	**16.6%**	**17 996**	**30.8%**	**8 980**	**23.9%**	**8.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 544	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**71 017**	**8 295**	**11.7%**	**9 701**	**13.7%**	**17 996**	**25.3%**	**8 980**	**23.9%**	**8.0%**
Governance and Administration	**1 550**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 550	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 500**	**458**	**10.2%**	**1 846**	**41.0%**	**2 304**	**51.2%**	**167**	**16.7%**	**1 005.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 500	458	10.2%	1 846	41.0%	2 304	51.2%	167	16.7%	1 005.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**64 967**	**7 837**	**12.1%**	**7 856**	**12.1%**	**15 692**	**24.2%**	**8 813**	**24.0%**	**(10.9%)**
Electricity	7 100	186	2.6%	-	-	186	2.6%	1 444	43.8%	(100.0%)
Water	57 867	7 594	13.1%	7 789	13.5%	15 382	26.6%	4 786	18.2%	62.7%
Waste Water Management	-	57	-	67	-	124	-	2 582	-	(97.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**147 530**	**47 447**	**32.2%**	**30 118**	**20.4%**	**77 565**	**52.6%**	**38 208**	**57.4%**	**(21.2%)**
Ratepayers and other	**51 913**	**12 036**	**23.2%**	**12 591**	**24.3%**	**24 627**	**47.4%**	**10 001**	**52.8%**	**25.9%**
Government - operating	35 117	16 003	45.6%	3 186	9.1%	19 189	54.6%	6 625	65.4%	(51.9%)
Government - capital	59 150	19 307	32.6%	14 242	24.1%	33 548	56.7%	21 577	56.5%	(34.0%)
Interest	1 350	102	7.5%	99	7.3%	201	14.9%	6	9.4%	1 668.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(84 719)**	**(37 548)**	**44.3%**	**(30 357)**	**35.8%**	**(67 905)**	**80.2%**	**(20 878)**	**63.8%**	**45.4%**
Suppliers and employees	(84 355)	(37 428)	44.4%	(30 232)	35.8%	(67 660)	80.2%	(18 949)	58.6%	59.5%
Finance charges	(364)	(119)	32.7%	(125)	34.4%	(245)	67.1%	(7)	.7%	1 771.7%
Transfers and grants	-	-	-	-	-	-	-	(1 922)	-	(100.0%)
Net Cash from/(used) Operating Activities	**62 811**	**9 900**	**15.8%**	**(240)**	**(.4%)**	**9 660**	**15.4%**	**17 330**	**49.1%**	**(101.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(71 017)**	**(7 207)**	**10.1%**	**(11 311)**	**15.9%**	**(18 518)**	**26.1%**	**(11 817)**	**29.1%**	**(4.3%)**
Capital assets	(71 017)	(7 207)	10.1%	(11 311)	15.9%	(18 518)	26.1%	(11 817)	29.1%	(4.3%)
Net Cash from/(used) Investing Activities	**(71 017)**	**(7 207)**	**10.1%**	**(11 311)**	**15.9%**	**(18 518)**	**26.1%**	**(11 817)**	**29.1%**	**(4.3%)**
Cash Flow from Financing Activities										
Receipts	**-**	**26**	**-**	**27**	**-**	**52**	**-**	**35**	**-**	**(23.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	26	-	27	-	52	-	35	-	(23.4%)
Payments	**(452)**	**(171)**	**37.9%**	**(286)**	**63.4%**	**(458)**	**101.3%**	**(40)**	**8.2%**	**617.1%**
Repayment of borrowing	(452)	(171)	37.9%	(286)	63.4%	(458)	101.3%	(40)	8.2%	617.1%
Net Cash from/(used) Financing Activities	**(452)**	**(145)**	**32.2%**	**(260)**	**57.5%**	**(405)**	**89.7%**	**(5)**	**(8.6%)**	**5 037.0%**
Net Increase/(Decrease) in cash held	**(8 658)**	**2 547**	**(29.4%)**	**(11 810)**	**136.4%**	**(9 263)**	**107.0%**	**5 507**	**(272.8%)**	**(314.4%)**
Cash/cash equivalents at the year begin:	25 208	34 410	136.5%	36 957	146.6%	34 410	136.5%	16 377	-	125.7%
Cash/cash equivalents at the year end:	**16 550**	**36 957**	**223.3%**	**25 147**	**151.9%**	**25 147**	**151.9%**	**21 884**	**(557.4%)**	**14.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(324)	(1.5%)	660	3.0%	592	2.7%	21 395	95.8%	22 323	37.8%	-	-	10 125	45.0%
Trade and Other Receivables from Exchange Transactions - Electric	1 121	25.1%	543	12.2%	204	4.6%	2 596	58.2%	4 463	7.6%	-	-	1 587	35.0%
Receivables from Non-exchange Transactions - Property Rates	66	1.4%	124	2.5%	102	2.1%	4 561	94.0%	4 852	8.2%	-	-	2 026	41.0%
Receivables from Exchange Transactions - Waste Water Manageme	458	4.3%	369	3.4%	319	3.0%	9 583	89.3%	10 728	18.2%	-	-	4 822	44.0%
Receivables from Exchange Transactions - Waste Management	167	1.1%	300	2.0%	277	1.9%	14 133	95.0%	14 877	25.2%	-	-	6 343	42.0%
Receivables from Exchange Transactions - Property Rental Debtors	(53)	(3.8%)	30	2.2%	30	2.1%	1 403	99.5%	1 410	2.4%	-	-	308	21.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	.2%	9	2.8%	6	1.9%	315	95.1%	331	.6%	-	-	540	163.0%
Total By Income Source	**1 434**	**2.4%**	**2 035**	**3.4%**	**1 530**	**2.6%**	**53 986**	**91.5%**	**58 985**	**100.0%**	**-**	**-**	**25 751**	**43.0%**
Debtors Age Analysis By Customer Group														
Organs of State	(335)	(44.3%)	219	29.0%	85	11.3%	786	104.1%	756	1.3%	-	-	-	-
Commercial	468	13.9%	386	11.4%	116	3.5%	2 400	71.2%	3 371	5.7%	-	-	-	-
Households	1 301	2.4%	1 430	2.6%	1 328	2.4%	50 800	92.6%	54 859	93.0%	-	-	25 751	46.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 434**	**2.4%**	**2 035**	**3.4%**	**1 530**	**2.6%**	**53 986**	**91.5%**	**58 985**	**100.0%**	**-**	**-**	**25 751**	**43.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	265	100.0%	-	-	-	-	-	-	265	100.0%
Total	**265**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**265**	**100.0%**

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Dionne Timotheus Visagie	051 753 0777/3

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**186 372**	**55 007**	**29.5%**	**37 435**	**20.1%**	**92 442**	**49.6%**	**40 757**	**44.6%**	**(8.2%)**
Property rates	21 373	14 020	65.6%	866	4.1%	14 886	69.6%	2 603	65.4%	(66.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 567	11 117	21.1%	9 413	17.9%	20 530	39.1%	8 159	38.8%	15.4%
Service charges - water revenue	23 401	4 748	20.3%	4 546	19.4%	9 294	39.7%	4 468	45.4%	1.7%
Service charges - sanitation revenue	13 047	3 339	25.6%	3 352	25.7%	6 691	51.3%	2 780	48.7%	20.6%
Service charges - refuse revenue	7 712	1 946	25.2%	1 947	25.3%	3 893	50.5%	1 826	50.7%	6.7%
Service charges - other	147	105	71.3%	98	66.6%	203	137.9%	101	143.1%	(2.5%)
Rental of facilities and equipment	529	175	33.1%	194	36.6%	369	69.7%	99	53.5%	95.3%
Interest earned - external investments	793	58	7.4%	114	14.4%	172	21.7%	47	81.4%	140.2%
Interest earned - outstanding debtors	740	155	21.0%	215	29.0%	370	50.0%	132	43.3%	63.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 543	631	8.4%	296	3.9%	927	12.3%	1 367	28.8%	(78.3%)
Licences and permits	1 230	225	18.3%	121	9.8%	345	28.1%	240	43.7%	(49.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	40 495	13 330	32.9%	11 868	29.3%	25 197	62.2%	15 748	42.8%	(24.6%)
Other own revenue	16 713	4 858	29.1%	4 263	25.5%	9 122	54.6%	3 191	38.9%	33.6%
Gains on disposal of PPE	80	300	375.3%	142	177.1%	442	552.4%	(5)	1 505.2%	(2 850.3%)
Operating Expenditure	**186 009**	**42 139**	**22.7%**	**36 647**	**19.7%**	**78 785**	**42.4%**	**33 619**	**43.4%**	**9.0%**
Employee related costs	59 618	13 807	23.2%	14 476	24.3%	28 283	47.4%	13 799	49.2%	4.9%
Remuneration of councillors	3 918	926	23.6%	922	23.5%	1 847	47.2%	991	52.6%	(7.0%)
Debt impairment	8 627	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 479	-	-	-	-	-	-	-	-	-
Finance charges	933	325	34.8%	87	9.3%	412	44.2%	118	45.2%	(26.1%)
Bulk purchases	44 159	15 092	34.2%	8 382	19.0%	23 474	53.2%	7 324	56.1%	14.4%
Other Materials	8 178	-	-	1 081	13.2%	1 081	13.2%	-	-	(100.0%)
Contracted services	7 026	1 398	19.9%	1 293	18.4%	2 692	38.3%	1 574	43.1%	(17.8%)
Transfers and grants	12 422	3 937	31.7%	4 332	34.9%	8 269	66.6%	3 829	62.4%	13.1%
Other expenditure	32 649	6 654	20.4%	6 073	18.6%	12 727	39.0%	5 984	47.8%	1.5%
Loss on disposal of PPE	-	-	-	1	-	1	-	-	-	(100.0%)
Surplus/(Deficit)	**363**	**12 868**		**788**		**13 656**		**7 138**		
Transfers recognised - capital	36 382	1 535	4.2%	-	-	1 535	4.2%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**36 745**	**14 403**		**788**		**15 191**		**7 138**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**36 745**	**14 403**		**788**		**15 191**		**7 138**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36 745**	**14 403**		**788**		**15 191**		**7 138**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36 745**	**14 403**		**788**		**15 191**		**7 138**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**44 039**	**2 040**	**4.6%**	**2 182**	**5.0%**	**4 221**	**9.6%**	**3 182**	**21.2%**	**(31.4%)**
National Government	36 382	1 375	3.8%	2 010	5.5%	3 385	9.3%	2 389	25.2%	(15.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 382**	**1 375**	**3.8%**	**2 010**	**5.5%**	**3 385**	**9.3%**	**2 389**	**25.2%**	**(15.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 657	665	8.7%	172	2.2%	837	10.9%	793	13.0%	(78.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44 039**	**2 040**	**4.6%**	**2 182**	**5.0%**	**4 221**	**9.6%**	**3 182**	**21.2%**	**(31.4%)**
Governance and Administration	**2 180**	**66**	**3.0%**	**80**	**3.7%**	**146**	**6.7%**	**741**	**45.9%**	**(89.2%)**
Executive & Council	221	42	18.8%	2	1.0%	44	19.8%	-	-	(100.0%)
Budget & Treasury Office	1 479	24	1.7%	9	.6%	34	2.3%	657	59.8%	(98.6%)
Corporate Services	479	-	-	69	14.3%	69	14.3%	84	22.0%	(18.5%)
Community and Public Safety	**1 360**	**5**	**.4%**	**12**	**.9%**	**17**	**1.3%**	**40**	**5.4%**	**(69.0%)**
Community & Social Services	728	-	-	-	-	-	-	-	124.9%	-
Sport And Recreation	101	5	4.8%	-	-	5	4.8%	26	2.1%	(100.0%)
Public Safety	510	-	-	12	2.4%	12	2.4%	14	3.0%	(11.3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	21	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 863**	**1 559**	**8.3%**	**994**	**5.3%**	**2 553**	**13.5%**	**2 389**	**29.9%**	**(58.4%)**
Planning and Development	15 344	1 270	8.3%	926	6.0%	2 196	14.3%	2 389	21 508.3%	(61.2%)
Road Transport	3 519	289	8.2%	68	1.9%	357	10.1%	-	.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 636**	**410**	**1.9%**	**1 095**	**5.1%**	**1 505**	**7.0%**	**12**	**.2%**	**8 892.6%**
Electricity	505	-	-	-	-	-	-	12	1.5%	(100.0%)
Water	21 076	108	.5%	1 095	5.2%	1 203	5.7%	-	-	(100.0%)
Waste Water Management	55	-	-	-	-	-	-	-	-	-
Waste Management	-	302	-	-	-	302	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**202 904**	**47 638**	**23.5%**	**43 713**	**21.5%**	**91 351**	**45.0%**	**25 142**	**43.6%**	**73.9%**
Ratepayers and other	**125 172**	**27 909**	**22.3%**	**29 103**	**23.3%**	**57 011**	**45.5%**	**24 856**	**45.9%**	**17.1%**
Government - operating	40 556	15 847	39.1%	11 497	28.3%	27 344	67.4%	107	45.3%	10 662.2%
Government - capital	36 382	3 824	10.5%	3 000	8.2%	6 824	18.8%	-	18.6%	(100.0%)
Interest	793	58	7.4%	114	14.4%	172	21.7%	179	125.1%	(36.4%)
Dividends	1	-	-	-	-	-	-	-	-	-
Payments	**(142 947)**	**(38 091)**	**26.6%**	**(36 355)**	**25.4%**	**(74 446)**	**52.1%**	**(32 822)**	**50.0%**	**10.8%**
Suppliers and employees	(128 441)	(34 563)	26.9%	(32 056)	25.0%	(66 618)	51.9%	(28 773)	48.6%	11.4%
Finance charges	(933)	(325)	34.8%	(87)	9.3%	(412)	44.2%	(118)	45.1%	(26.1%)
Transfers and grants	(13 573)	(3 204)	23.6%	(4 212)	31.0%	(7 416)	54.6%	(3 931)	64.7%	7.2%
Net Cash from/(used) Operating Activities	**59 957**	**9 547**	**15.9%**	**7 358**	**12.3%**	**16 905**	**28.2%**	**(7 680)**	**13.7%**	**(195.8%)**
Cash Flow from Investing Activities										
Receipts	**12**	**300**	**2 501.9%**	**142**	**1 180.8%**	**442**	**3 682.7%**	**1 727**	**2 063.6%**	**(91.8%)**
Proceeds on disposal of PPE	12	300	2 501.9%	142	1 180.8%	442	3 682.7%	-	138.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	(95.9%)	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	1 727	-	(100.0%)
Payments	**(39 634)**	**(665)**	**1.7%**	**(357)**	**.9%**	**(1 022)**	**2.6%**	**(793)**	**4.3%**	**(55.0%)**
Capital assets	(39 634)	(665)	1.7%	(357)	.9%	(1 022)	2.6%	(793)	4.3%	(55.0%)
Net Cash from/(used) Investing Activities	**(39 622)**	**(365)**	**.9%**	**(216)**	**.5%**	**(580)**	**1.5%**	**933**	**(3.1%)**	**(123.1%)**
Cash Flow from Financing Activities										
Receipts	**111**	**38**	**34.1%**	**19**	**17.4%**	**57**	**51.6%**	**25**	**31.5%**	**(21.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	111	38	34.1%	19	17.4%	57	51.6%	25	31.5%	(21.7%)
Payments	**(2 538)**	**(741)**	**29.2%**	**(300)**	**11.8%**	**(1 040)**	**41.0%**	**(269)**	**40.2%**	**11.6%**
Repayment of borrowing	(2 538)	(741)	29.2%	(300)	11.8%	(1 040)	41.0%	(269)	40.2%	11.6%
Net Cash from/(used) Financing Activities	**(2 427)**	**(703)**	**28.9%**	**(280)**	**11.5%**	**(983)**	**40.5%**	**(244)**	**40.6%**	**14.9%**
Net Increase/(Decrease) in cash held	**17 908**	**8 480**	**47.4%**	**6 862**	**38.3%**	**15 342**	**85.7%**	**(6 991)**	**90.3%**	**(198.2%)**
Cash/cash equivalents at the year begin:	(8 456)	(8 456)	100.0%	23	(.3%)	(8 456)	100.0%	17 010	100.0%	(99.9%)
Cash/cash equivalents at the year end:	**9 452**	**23**	**.2%**	**6 886**	**72.8%**	**6 886**	**72.8%**	**10 020**	**95.8%**	**(31.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 642	12.2%	870	6.4%	10 984	81.4%	13 496	28.3%	-	-	10 697	79.0%
Trade and Other Receivables from Exchange Transactions - Electric	-	-	3 256	31.4%	1 001	9.7%	6 098	58.9%	10 356	21.7%	-	-	5 022	48.0%
Receivables from Non-exchange Transactions - Property Rates	-	-	812	9.4%	321	3.7%	7 510	86.9%	8 642	18.1%	-	-	4 700	54.0%
Receivables from Exchange Transactions - Waste Water Manageme	-	-	895	10.6%	549	6.5%	7 025	83.0%	8 469	17.7%	-	-	7 084	83.0%
Receivables from Exchange Transactions - Waste Management	-	-	502	11.3%	322	7.2%	3 630	81.5%	4 454	9.3%	-	-	3 378	75.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	102	4.4%	81	3.5%	2 140	92.1%	2 323	4.9%	-	-	274	11.0%
Total By Income Source	**-**	**-**	**7 209**	**15.1%**	**3 144**	**6.6%**	**37 387**	**78.3%**	**47 739**	**100.0%**	**-**	**-**	**31 154**	**65.0%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	434	20.6%	210	9.9%	1 468	69.5%	2 112	4.4%	-	-	43	2.0%
Commercial	-	-	1 909	35.3%	277	5.1%	3 226	59.6%	5 411	11.3%	-	-	673	12.0%
Households	-	-	4 862	13.6%	2 656	7.4%	28 228	79.0%	35 746	74.9%	-	-	28 894	80.0%
Other	-	-	4	.1%	1	-	4 465	99.9%	4 470	9.4%	-	-	1 543	34.0%
Total By Customer Group	**-**	**-**	**7 209**	**15.1%**	**3 144**	**6.6%**	**37 387**	**78.3%**	**47 739**	**100.0%**	**-**	**-**	**31 154**	**65.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	891	100.0%	-	-	-	-	-	-	891	28.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 220	100.0%	-	-	-	-	-	-	2 220	71.4%
Total	**3 111**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**3 111**	**100.0%**

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr M F Manuel	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**43 186**	**10 329**	**23.9%**	**13 115**	**30.4%**	**23 444**	**54.3%**	**9 153**	**58.1%**	**43.3%**
Property rates	5 005	-	-	4 237	84.7%	4 237	84.7%	-	95.4%	(100.0%)
Property rates - penalties and collection charges	190	35	18.3%	31	16.3%	66	34.6%	60	50.1%	(48.9%)
Service charges - electricity revenue	8 095	1 991	24.6%	1 765	21.8%	3 755	46.4%	1 577	48.3%	11.9%
Service charges - water revenue	3 789	902	23.8%	961	25.4%	1 862	49.2%	911	50.3%	5.5%
Service charges - sanitation revenue	2 337	580	24.8%	603	25.8%	1 183	50.6%	563	48.6%	7.1%
Service charges - refuse revenue	3 095	776	25.1%	775	25.0%	1 550	50.1%	732	47.8%	5.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	411	143	34.7%	107	26.2%	250	60.9%	82	62.1%	31.5%
Interest earned - external investments	1 297	267	20.6%	114	8.8%	380	29.3%	144	21.9%	(20.6%)
Interest earned - outstanding debtors	3	1	23.5%	1	22.8%	2	46.2%	1	51.7%	(10.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12	2	17.6%	1	10.6%	3	28.1%	2	23.1%	(37.7%)
Licences and permits	7	3	43.9%	2	25.7%	5	69.7%	2	43.9%	(4.1%)
Agency services	97	30	30.4%	37	38.0%	66	68.5%	26	61.5%	41.8%
Transfers recognised - operational	17 728	5 528	31.2%	4 423	24.9%	9 951	56.1%	3 980	56.3%	11.1%
Other own revenue	1 119	73	6.5%	59	5.2%	132	11.8%	1 074	108.9%	(94.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**44 986**	**12 236**	**27.2%**	**9 177**	**20.4%**	**21 413**	**47.6%**	**8 501**	**48.5%**	**7.9%**
Employee related costs	13 915	2 947	21.2%	2 990	21.5%	5 937	42.7%	2 743	47.1%	9.0%
Remuneration of councillors	1 881	440	23.4%	444	23.6%	884	47.0%	421	44.6%	5.5%
Debt impairment	225	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 944	-	-	-	-	-	-	-	-	-
Finance charges	531	-	-	-	-	-	-	-	-	-
Bulk purchases	7 907	2 208	27.9%	1 672	21.1%	3 880	49.1%	1 442	50.8%	15.9%
Other Materials	431	72	16.6%	114	26.4%	185	43.0%	160	57.3%	(29.0%)
Contracted services	521	72	13.8%	45	8.6%	117	22.4%	39	1 141.9%	16.7%
Transfers and grants	7 536	5 152	68.4%	1 745	23.2%	6 897	91.5%	1 825	25.5%	(4.4%)
Other expenditure	10 093	1 346	13.3%	2 167	21.5%	3 514	34.8%	1 872	33.2%	15.8%
Loss on disposal of PPE	2	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 800)**	**(1 907)**		**3 938**		**2 031**		**652**		
Transfers recognised - capital	9 089	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 289**	**(1 907)**		**3 938**		**2 031**		**652**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 289**	**(1 907)**		**3 938**		**2 031**		**652**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 289**	**(1 907)**		**3 938**		**2 031**		**652**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 289**	**(1 907)**		**3 938**		**2 031**		**652**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**9 089**	**40**	**.4%**	**408**	**4.5%**	**448**	**4.9%**	**-**	**1.7%**	**(100.0%)**
National Government	9 089	-	-	344	3.8%	344	3.8%	-	-	(100.0%)
Provincial Government	-	-	-	24	-	24	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 089**	**-**	**-**	**369**	**4.1%**	**369**	**4.1%**	**-**	**1.7%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	40	-	40	-	79	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**9 089**	**40**	**.4%**	**408**	**4.5%**	**448**	**4.9%**	**-**	**1.7%**	**(100.0%)**
Governance and Administration	**-**	**40**	**-**	**179**	**-**	**218**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	40	-	169	-	208	-	-	-	(100.0%)
Corporate Services	-	-	-	10	-	10	-	-	-	(100.0%)
Community and Public Safety	**4 900**	**-**	**-**	**107**	**2.2%**	**107**	**2.2%**	**-**	**-**	**(100.0%)**
Community & Social Services	400	-	-	24	6.0%	24	6.0%	-	-	(100.0%)
Sport And Recreation	4 500	-	-	82	1.8%	82	1.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 189**	**-**	**-**	**123**	**2.9%**	**123**	**2.9%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 189	-	-	123	2.9%	123	2.9%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**49 867**	**13 521**	**27.1%**	**8 907**	**17.9%**	**22 429**	**45.0%**	**9 568**	**60.5%**	**(6.9%)**
Ratepayers and other	**21 750**	**3 226**	**14.8%**	**4 370**	**20.1%**	**7 596**	**34.9%**	**5 443**	**44.6%**	**(19.7%)**
Government - operating	17 728	7 028	39.6%	4 423	24.9%	11 451	64.6%	3 980	95.9%	11.1%
Government - capital	9 089	3 000	33.0%	-	-	3 000	33.0%	-	41.8%	-
Interest	1 300	267	20.6%	115	8.8%	382	29.4%	144	22.0%	(20.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(42 399)**	**(24 371)**	**57.5%**	**(17 803)**	**42.0%**	**(42 174)**	**99.5%**	**(25 733)**	**142.4%**	**(30.8%)**
Suppliers and employees	(34 333)	(19 219)	56.0%	(16 058)	46.8%	(35 277)	102.8%	(23 908)	150.9%	(32.8%)
Finance charges	(531)	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 536)	(5 152)	68.4%	(1 745)	23.2%	(6 897)	91.5%	(1 825)	98.9%	(4.4%)
Net Cash from/(used) Operating Activities	**7 468**	**(10 850)**	**(145.3%)**	**(8 895)**	**(119.1%)**	**(19 745)**	**(264.4%)**	**(16 165)**	**(227.2%)**	**(45.0%)**
Cash Flow from Investing Activities										
Receipts	**9**	**10 708**	**118 383.3%**	**9 745**	**107 741.1%**	**20 453**	**226 124.5%**	**16 408**	**308 484.2%**	**(40.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	9	2	25.6%	2	25.9%	5	51.5%	2	55.8%	4.1%
Decrease in other non-current receivables	-	10 705	-	9 743	-	20 448	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	16 406	-	(100.0%)
Payments	**(9 089)**	**(40)**	**.4%**	**(408)**	**4.5%**	**(448)**	**4.9%**	**-**	**1.7%**	**(100.0%)**
Capital assets	(9 089)	(40)	.4%	(408)	4.5%	(448)	4.9%	-	1.7%	(100.0%)
Net Cash from/(used) Investing Activities	**(9 080)**	**10 668**	**(117.5%)**	**9 337**	**(102.8%)**	**20 005**	**(220.3%)**	**16 408**	**(257.1%)**	**(43.1%)**
Cash Flow from Financing Activities										
Receipts	**29**	**8**	**27.9%**	**6**	**19.7%**	**14**	**47.6%**	**5**	**52.5%**	**5.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	29	8	27.9%	6	19.7%	14	47.6%	5	52.5%	5.6%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**29**	**8**	**27.9%**	**6**	**19.7%**	**14**	**47.6%**	**5**	**52.5%**	**5.6%**
Net Increase/(Decrease) in cash held	**(1 583)**	**(173)**	**11.0%**	**447**	**(28.2%)**	**274**	**(17.3%)**	**248**	**48.0%**	**80.1%**
Cash/cash equivalents at the year begin:	22 672	23 203	102.3%	23 030	101.6%	23 203	102.3%	21 869	97.8%	5.3%
Cash/cash equivalents at the year end:	**21 089**	**23 030**	**109.2%**	**23 477**	**111.3%**	**23 477**	**111.3%**	**22 117**	**95.5%**	**6.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(15)	(3.7%)	79	19.2%	44	10.9%	301	73.7%	409	5.8%	-	-	304	74.0%
Trade and Other Receivables from Exchange Transactions - Electric	411	43.8%	104	11.1%	69	7.3%	355	37.8%	939	13.3%	-	-	431	45.0%
Receivables from Non-exchange Transactions - Property Rates	172	5.1%	16	.5%	1 442	42.6%	1 752	51.8%	3 383	47.9%	-	-	1 312	38.0%
Receivables from Exchange Transactions - Waste Water Manageme	(48)	(24.0%)	55	27.4%	37	18.4%	157	78.1%	201	2.9%	-	-	143	70.0%
Receivables from Exchange Transactions - Waste Management	21	6.0%	62	17.2%	35	9.7%	241	67.2%	358	5.1%	-	-	254	71.0%
Receivables from Exchange Transactions - Property Rental Debtors	299	100.0%	-	-	-	-	-	-	299	4.2%	-	-	21	6.0%
Interest on Arrear Debtor Accounts	7	2.5%	10	3.5%	14	4.7%	266	89.4%	298	4.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 169	100.0%	-	-	-	-	-	-	1 169	16.6%	-	-	-	-
Total By Income Source	**2 017**	**28.6%**	**326**	**4.6%**	**1 641**	**23.3%**	**3 073**	**43.6%**	**7 057**	**100.0%**	**-**	**-**	**2 465**	**34.0%**
Debtors Age Analysis By Customer Group														
Organs of State	124	40.2%	39	12.5%	145	46.8%	1	.4%	309	4.4%	-	-	-	-
Commercial	276	32.4%	31	3.7%	264	31.0%	280	32.9%	851	12.1%	-	-	261	30.0%
Households	1 616	27.4%	256	4.3%	1 233	20.9%	2 792	47.3%	5 896	83.6%	-	-	2 205	37.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 017**	**28.6%**	**326**	**4.6%**	**1 641**	**23.3%**	**3 073**	**43.6%**	**7 057**	**100.0%**	**-**	**-**	**2 465**	**34.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr W. de Bruin	053 382 3012
Financial Manager	Mr Brennan Rossouw	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**36 417**	**10 101**	**27.7%**	**9 770**	**26.8%**	**19 872**	**54.6%**	**5 376**	**59.0%**	**81.7%**
Property rates	4 126	167	4.0%	1 238	30.0%	1 405	34.0%	295	38.4%	319.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 536	309	5.6%	1 191	21.5%	1 500	27.1%	970	55.1%	22.8%
Service charges - water revenue	1 804	110	6.1%	1 200	66.5%	1 310	72.6%	402	33.9%	198.2%
Service charges - sanitation revenue	1 402	123	8.8%	416	29.7%	539	38.4%	207	33.3%	101.2%
Service charges - refuse revenue	605	72	11.8%	208	34.5%	280	46.3%	129	39.2%	62.1%
Service charges - other	-	31	-	-	-	31	-	-	-	-
Rental of facilities and equipment	401	42	10.4%	112	28.0%	154	38.4%	-	5.9%	(100.0%)
Interest earned - external investments	300	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	40	7	18.2%	14	35.8%	22	54.0%	4	-	243.5%
Licences and permits	17	5	30.6%	-	-	5	30.6%	-	-	-
Agency services	65	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	19 875	9 029	45.4%	5 191	26.1%	14 220	71.5%	3 367	70.4%	54.2%
Other own revenue	246	206	83.8%	200	81.3%	406	165.1%	2	731.4%	8 892.8%
Gains on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	**60 025**	**15 200**	**25.3%**	**9 523**	**15.9%**	**24 722**	**41.2%**	**3 020**	**17.4%**	**215.3%**
Employee related costs	15 210	3 480	22.9%	3 268	21.5%	6 749	44.4%	2 334	38.5%	40.0%
Remuneration of councillors	3 105	120	3.9%	-	-	120	3.9%	412	44.0%	(100.0%)
Debt impairment	1 074	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 930	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 018	1 500	24.9%	719	11.9%	2 219	36.9%	-	22.5%	(100.0%)
Other Materials	1 509	-	-	-	-	-	-	-	-	-
Contracted services	500	-	-	625	125.0%	625	125.0%	-	1.4%	(100.0%)
Transfers and grants	-	5 000	-	2 556	-	7 556	-	109	4.5%	2 235.4%
Other expenditure	8 678	5 099	58.8%	2 354	27.1%	7 454	85.9%	164	8.1%	1 332.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 608)**	**(5 098)**		**247**		**(4 851)**		**2 356**		
Transfers recognised - capital	12 509	4 000	32.0%	3 626	29.0%	7 626	61.0%	7 588	69.5%	(52.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(11 099)**	**(1 098)**		**3 873**		**2 775**		**9 944**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(11 099)**	**(1 098)**		**3 873**		**2 775**		**9 944**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(11 099)**	**(1 098)**		**3 873**		**2 775**		**9 944**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(11 099)**	**(1 098)**		**3 873**		**2 775**		**9 944**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**12 639**	**4 542**	**35.9%**	**2 181**	**17.3%**	**6 723**	**53.2%**	**-**	**-**	**(100.0%)**
National Government	12 639	4 542	35.9%	2 181	17.3%	6 723	53.2%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 639**	**4 542**	**35.9%**	**2 181**	**17.3%**	**6 723**	**53.2%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**12 639**	**4 542**	**35.9%**	**2 181**	**17.3%**	**6 723**	**53.2%**	**-**	**8.2%**	**(100.0%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 409**	**4 542**	**48.3%**	**2 181**	**23.2%**	**6 723**	**71.5%**	**-**	**8.2%**	**(100.0%)**
Planning and Development	-	4 542	-	2 181	-	6 723	-	-	-	(100.0%)
Road Transport	9 409	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 230**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	1 230	-	-	-	-	-	-	-	-	-
Water	2 000	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**45 042**	**10 705**	**23.8%**	**10 532**	**23.4%**	**21 236**	**47.1%**	**14 342**	**73.8%**	**(26.6%)**
Ratepayers and other	**12 528**	**1 276**	**10.2%**	**1 715**	**13.7%**	**2 991**	**23.9%**	**3 349**	**46.6%**	**(48.8%)**
Government - operating	19 875	9 029	45.4%	5 191	26.1%	14 220	71.5%	3 367	94.1%	54.2%
Government - capital	12 639	400	3.2%	3 626	28.7%	4 026	31.9%	7 588	76.6%	(52.2%)
Interest	-	-	-	-	-	-	-	38	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(31 450)**	**(15 401)**	**49.0%**	**(11 066)**	**35.2%**	**(26 467)**	**84.2%**	**(10 369)**	**81.4%**	**6.7%**
Suppliers and employees	(31 450)	(15 401)	49.0%	(11 066)	35.2%	(26 467)	84.2%	(10 369)	81.4%	6.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**13 592**	**(4 697)**	**(34.6%)**	**(534)**	**(3.9%)**	**(5 231)**	**(38.5%)**	**3 973**	**37.0%**	**(113.5%)**
Cash Flow from Investing Activities										
Receipts	**2 000**	**4 242**	**212.1%**	**570**	**28.5%**	**4 812**	**240.6%**	**(3 876)**	**(240.3%)**	**(114.7%)**
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	1 002	-	1 002	-	-	162.4%	(100.0%)
Decrease in other non-current receivables	-	4 242	-	(432)	-	3 810	-	(3 876)	-	(88.9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(1 650)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(1 650)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**350**	**4 242**	**1 212.0%**	**570**	**162.9%**	**4 812**	**1 374.9%**	**(3 876)**	**16.0%**	**(114.7%)**
Cash Flow from Financing Activities										
Receipts	**5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13 947**	**(455)**	**(3.3%)**	**36**	**.3%**	**(419)**	**(3.0%)**	**97**	**(11.8%)**	**(63.1%)**
Cash/cash equivalents at the year begin:	7 121	665	9.3%	211	3.0%	665	9.3%	549	-	(61.6%)
Cash/cash equivalents at the year end:	**21 068**	**211**	**1.0%**	**246**	**1.2%**	**246**	**1.2%**	**645**	**(12.2%)**	**(61.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	35	.3%	35	.3%	750	7.5%	9 166	91.8%	9 985	51.0%
Bulk Water	-	-	33	2.3%	35	2.5%	1 362	95.2%	1 430	7.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	744	10.4%	6 429	89.6%	7 173	36.7%
Other	54	5.6%	28	2.9%	84	8.7%	806	82.9%	973	5.0%
Total	**89**	**.5%**	**95**	**.5%**	**1 614**	**8.2%**	**17 764**	**90.8%**	**19 561**	**100.0%**

Contact Details

Municipal Manager	Mr T F Mashilo	053 663 0041 x 205
Financial Manager	Ms Berenice Muller	053 663 0041 x 203

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**44 878**	**14 958**	**33.3%**	**8 197**	**18.3%**	**23 156**	**51.6%**	**5 348**	**46.7%**	**53.3%**
Property rates	2 777	3 194	115.0%	(82)	(2.9%)	3 112	112.1%	(84)	135.5%	(3.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 163	1 707	18.6%	2 978	32.5%	4 685	51.1%	2 346	54.8%	27.0%
Service charges - water revenue	3 244	894	27.6%	761	23.4%	1 654	51.0%	549	37.7%	38.4%
Service charges - sanitation revenue	2 351	589	25.1%	771	32.8%	1 360	57.9%	548	50.4%	40.7%
Service charges - refuse revenue	1 291	322	24.9%	414	32.1%	736	57.0%	302	51.5%	37.1%
Service charges - other	182	40	22.1%	66	36.6%	107	58.6%	-	-	(100.0%)
Rental of facilities and equipment	408	72	17.5%	127	31.1%	198	48.6%	139	73.4%	(8.7%)
Interest earned - external investments	150	102	68.1%	43	28.9%	146	97.0%	68	78.9%	(36.3%)
Interest earned - outstanding debtors	400	285	71.1%	91	22.6%	375	93.7%	2	2 994.9%	4 180.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	119	3	2.8%	6	4.6%	9	7.4%	403	64.9%	(98.6%)
Licences and permits	201	5	2.7%	5	2.6%	11	5.4%	50	86.0%	(89.4%)
Agency services	-	18	-	(77)	-	(59)	-	-	-	(100.0%)
Transfers recognised - operational	20 381	6 782	33.3%	2 423	11.9%	9 205	45.2%	335	49.0%	623.3%
Other own revenue	4 212	946	22.5%	670	15.9%	1 616	38.4%	689	16.2%	(2.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**56 711**	**7 953**	**14.0%**	**9 646**	**17.0%**	**17 598**	**31.0%**	**7 687**	**22.7%**	**25.5%**
Employee related costs	17 328	3 717	21.5%	4 322	24.9%	8 038	46.4%	3 952	47.3%	9.4%
Remuneration of councillors	1 903	448	23.6%	450	23.7%	899	47.2%	482	49.4%	(6.5%)
Debt impairment	8 301	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 676	-	-	-	-	-	-	-	-	-
Finance charges	115	19	16.7%	19	16.7%	38	33.4%	19	13.6%	-
Bulk purchases	10 045	699	7.0%	1 374	13.7%	2 073	20.6%	585	21.8%	134.8%
Other Materials	1 485	196	13.2%	365	24.6%	561	37.8%	272	6.6%	34.1%
Contracted services	690	424	61.4%	136	19.7%	560	81.2%	-	-	(100.0%)
Transfers and grants	157	146	93.4%	332	211.7%	478	305.1%	(194)	36.4%	(271.3%)
Other expenditure	13 011	2 302	17.7%	2 647	20.3%	4 949	38.0%	2 570	25.7%	3.0%
Loss on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Surplus/(Deficit)	**(11 832)**	**7 006**		**(1 448)**		**5 557**		**(2 339)**		
Transfers recognised - capital	31 374	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19 541**	**7 006**		**(1 448)**		**5 557**		**(2 339)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19 541**	**7 006**		**(1 448)**		**5 557**		**(2 339)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19 541**	**7 006**		**(1 448)**		**5 557**		**(2 339)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19 541**	**7 006**		**(1 448)**		**5 557**		**(2 339)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**31 373**	**2 208**	**7.0%**	**1 799**	**5.7%**	**4 007**	**12.8%**	**12 788**	**38.8%**	**(85.9%)**
National Government	31 323	470	1.5%	1 709	5.5%	2 179	7.0%	5 549	16.2%	(69.2%)
Provincial Government	50	1 738	3 475.2%	90	180.1%	1 828	3 655.3%	4 102	16 025.2%	(97.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	3 137	-	(100.0%)
Transfers recognised - capital	**31 373**	**2 208**	**7.0%**	**1 799**	**5.7%**	**4 007**	**12.8%**	**12 788**	**42.2%**	**(85.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**31 373**	**2 208**	**7.0%**	**1 799**	**5.7%**	**4 007**	**12.8%**	**12 788**	**46.7%**	**(85.9%)**
Governance and Administration	**70**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	70	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	50	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 273**	**470**	**3.8%**	**225**	**1.8%**	**695**	**5.7%**	**6 121**	**70.7%**	**(96.3%)**
Planning and Development	12 273	470	3.8%	225	1.8%	695	5.7%	6 121	70.7%	(96.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 980**	**1 738**	**9.2%**	**1 574**	**8.3%**	**3 312**	**17.4%**	**6 667**	**34.5%**	**(76.4%)**
Electricity	130	-	-	-	-	-	-	1 000	22.2%	(100.0%)
Water	18 850	1 738	9.2%	1 484	7.9%	3 222	17.1%	5 667	37.0%	(73.8%)
Waste Water Management	-	-	-	90	-	90	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**72 026**	**47 332**	**65.7%**	**14 720**	**20.4%**	**62 052**	**86.2%**	**27 307**	**56.2%**	**(46.1%)**
Ratepayers and other	**19 870**	**13 414**	**67.5%**	**7 983**	**40.2%**	**21 396**	**107.7%**	**8 498**	**66.6%**	**(6.1%)**
Government - operating	20 381	9 763	47.9%	2 781	13.6%	12 544	61.5%	5 223	74.0%	(46.8%)
Government - capital	31 373	24 156	77.0%	3 956	12.6%	28 112	89.6%	13 586	40.8%	(70.9%)
Interest	402	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(40 563)**	**(47 174)**	**116.3%**	**(12 366)**	**30.5%**	**(59 540)**	**146.8%**	**(17 965)**	**69.9%**	**(31.2%)**
Suppliers and employees	(40 291)	(47 026)	116.7%	(12 032)	29.9%	(59 059)	146.6%	(18 156)	70.4%	(33.7%)
Finance charges	(115)	(2)	1.7%	(2)	1.7%	(4)	3.3%	(3)	1.1%	(39.5%)
Transfers and grants	(157)	(146)	93.4%	(332)	211.7%	(478)	305.1%	194	36.4%	(271.3%)
Net Cash from/(used) Operating Activities	**31 463**	**158**	**.5%**	**2 354**	**7.5%**	**2 512**	**8.0%**	**9 341**	**39.5%**	**(74.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**24**	**-**	**29**	**-**	**53**	**-**	**27**	**-**	**6.6%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	24	-	29	-	53	-	27	-	6.6%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(28 218)**	**(2 208)**	**7.8%**	**(1 799)**	**6.4%**	**(4 007)**	**14.2%**	**(8 960)**	**37.1%**	**(79.9%)**
Capital assets	(28 218)	(2 208)	7.8%	(1 799)	6.4%	(4 007)	14.2%	(8 960)	37.1%	(79.9%)
Net Cash from/(used) Investing Activities	**(28 218)**	**(2 184)**	**7.7%**	**(1 770)**	**6.3%**	**(3 954)**	**14.0%**	**(8 933)**	**36.9%**	**(80.2%)**
Cash Flow from Financing Activities										
Receipts	**50**	**23**	**46.5%**	**49**	**98.1%**	**72**	**144.6%**	**23**	**-**	**112.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	23	46.5%	49	98.1%	72	144.6%	23	-	112.5%
Payments	**(80)**	**(17)**	**21.7%**	**(17)**	**21.7%**	**(35)**	**43.3%**	**(16)**	**(44.1%)**	**7.7%**
Repayment of borrowing	(80)	(17)	21.7%	(17)	21.7%	(35)	43.3%	(16)	(44.1%)	7.7%
Net Cash from/(used) Financing Activities	**(30)**	**6**	**(19.8%)**	**32**	**(105.7%)**	**38**	**(125.5%)**	**7**	**20.2%**	**353.5%**
Net Increase/(Decrease) in cash held	**3 215**	**(2 021)**	**(62.9%)**	**616**	**19.2%**	**(1 405)**	**(43.7%)**	**415**	**(67.6%)**	**48.4%**
Cash/cash equivalents at the year begin:	524	63	12.1%	(1 957)	(373.6%)	63	12.1%	116	(37.5%)	(1 784.3%)
Cash/cash equivalents at the year end:	**3 739**	**(1 957)**	**(52.4%)**	**(1 341)**	**(35.9%)**	**(1 341)**	**(35.9%)**	**531**	**(80.3%)**	**(352.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	240	1.9%	208	1.7%	202	1.6%	11 712	94.7%	12 362	27.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	226	3.3%	183	2.7%	149	2.2%	6 330	91.9%	6 887	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	724	13.7%	16	.3%	15	.3%	4 515	85.7%	5 270	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	136	1.3%	124	1.2%	120	1.2%	9 984	96.3%	10 364	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	76	1.3%	68	1.2%	67	1.1%	5 676	96.4%	5 888	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	5.7%	5	3.9%	7	6.4%	98	84.0%	117	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	39	1.1%	38	1.1%	37	1.1%	3 358	96.7%	3 472	7.8%	-	-	-	-
Total By Income Source	**1 447**	**3.3%**	**641**	**1.4%**	**598**	**1.3%**	**41 674**	**93.9%**	**44 359**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	97	8.3%	99	8.6%	141	12.2%	824	70.9%	1 162	2.6%	-	-	-	-
Commercial	138	10.2%	123	9.1%	36	2.7%	1 058	78.1%	1 356	3.1%	-	-	-	-
Households	738	2.0%	748	2.0%	482	1.3%	34 655	94.6%	36 623	82.6%	-	-	-	-
Other	474	9.1%	(329)	(6.3%)	(62)	(1.2%)	5 136	98.4%	5 219	11.8%	-	-	-	-
Total By Customer Group	**1 447**	**3.3%**	**641**	**1.4%**	**598**	**1.3%**	**41 674**	**93.9%**	**44 359**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	852	26.0%	-	-	-	-	2 420	74.0%	3 272	25.0%
Bulk Water	-	-	0	.1%	-	-	495	99.9%	495	3.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	717	22.8%	160	5.1%	6	.2%	2 264	72.0%	3 146	24.0%
Auditor-General	1	-	780	12.6%	712	11.5%	4 698	75.9%	6 190	47.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 570**	**12.0%**	**940**	**7.2%**	**717**	**5.5%**	**9 878**	**75.4%**	**13 104**	**100.0%**

Contact Details

Municipal Manager	Mr M Mogale	053 203 0008 / 5
Financial Manager	Mr Xoliswa Manzi (acting)	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**68 662**	**33 648**	**49.0%**	**10 046**	**14.6%**	**43 694**	**63.6%**	**16 253**	**48.4%**	**(38.2%)**
Property rates	8 025	8 430	105.0%	(58)	(.7%)	8 372	104.3%	(4)	120.1%	1 190.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	21 951	7 253	33.0%	1 003	4.6%	8 256	37.6%	9 188	94.0%	(89.1%)
Service charges - water revenue	4 691	4 343	92.6%	998	21.3%	5 341	113.8%	562	33.4%	77.6%
Service charges - sanitation revenue	3 776	2 490	65.9%	527	14.0%	3 017	79.9%	624	49.8%	(15.6%)
Service charges - refuse revenue	1 065	1 162	109.1%	208	19.6%	1 370	128.6%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	881	303	34.4%	171	19.4%	474	53.8%	82	29.4%	108.8%
Interest earned - external investments	350	46	13.3%	0	.1%	47	13.4%	57	84.3%	(99.3%)
Interest earned - outstanding debtors	320	331	103.3%	66	20.5%	396	123.8%	56	11.0%	17.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	146	12	8.3%	0	.3%	13	8.6%	18	24.2%	(97.8%)
Licences and permits	-	1	-	0	-	1	-	(0)	-	(1 750.0%)
Agency services	983	189	19.2%	-	-	189	19.2%	-	1.2%	-
Transfers recognised - operational	25 406	8 342	32.8%	6 925	27.3%	15 267	60.1%	4 996	34.9%	38.6%
Other own revenue	1 068	746	69.8%	205	19.2%	951	89.0%	673	15.5%	(69.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**96 307**	**16 185**	**16.8%**	**10 771**	**11.2%**	**26 957**	**28.0%**	**15 259**	**38.6%**	**(29.4%)**
Employee related costs	33 934	7 171	21.1%	4 865	14.3%	12 036	35.5%	6 807	43.0%	(28.5%)
Remuneration of councillors	2 494	465	18.7%	310	12.4%	775	31.1%	473	45.0%	(34.4%)
Debt impairment	3 165	2	.1%	-	-	2	.1%	-	-	-
Depreciation and asset impairment	10 588	-	-	-	-	-	-	-	-	-
Finance charges	1 376	1	.1%	3	.2%	4	.3%	-	-	(100.0%)
Bulk purchases	17 684	2 673	15.1%	2 166	12.2%	4 839	27.4%	2 441	44.6%	(11.3%)
Other Materials	-	313	-	505	-	818	-	652	19.2%	(22.6%)
Contracted services	700	549	78.4%	500	71.4%	1 048	149.7%	54	-	819.6%
Transfers and grants	813	3 629	446.4%	1 316	161.8%	4 944	608.2%	2 231	168.3%	(41.0%)
Other expenditure	25 553	1 382	5.4%	1 108	4.3%	2 490	9.7%	2 602	23.4%	(57.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 645)**	**17 462**		**(725)**		**16 737**		**994**		
Transfers recognised - capital	23 035	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(4 610)**	**17 462**		**(725)**		**16 737**		**994**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(4 610)**	**17 462**		**(725)**		**16 737**		**994**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(4 610)**	**17 462**		**(725)**		**16 737**		**994**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(4 610)**	**17 462**		**(725)**		**16 737**		**994**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**23 035**	**1 544**	**6.7%**	**4 557**	**19.8%**	**6 101**	**26.5%**	**670**	**19.8%**	**580.5%**
National Government	20 635	1 544	7.5%	4 557	22.1%	6 101	29.6%	670	19.8%	580.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 635**	**1 544**	**7.5%**	**4 557**	**22.1%**	**6 101**	**29.6%**	**670**	**19.8%**	**580.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 400	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23 035**	**1 544**	**6.7%**	**4 557**	**19.8%**	**6 101**	**26.5%**	**670**	**19.8%**	**580.5%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 542**	**125**	**2.7%**	**2 244**	**49.4%**	**2 369**	**52.2%**	**151**	**65.4%**	**1 385.2%**
Planning and Development	-	-	-	-	-	-	-	151	9.1%	(100.0%)
Road Transport	4 542	125	2.7%	2 244	49.4%	2 369	52.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 493**	**1 419**	**7.7%**	**2 313**	**12.5%**	**3 732**	**20.2%**	**519**	**13.0%**	**346.0%**
Electricity	6 635	903	13.6%	428	6.4%	1 331	20.1%	80	-	433.0%
Water	-	-	-	297	-	297	-	-	2.6%	(100.0%)
Waste Water Management	11 858	62	.5%	1 589	13.4%	1 651	13.9%	438	-	262.4%
Waste Management	-	454	-	-	-	454	-	-	1.2%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**85 777**	**45 796**	**53.4%**	**13 143**	**15.3%**	**58 939**	**68.7%**	**13 752**	**32.4%**	**(4.4%)**
Ratepayers and other	**39 329**	**24 614**	**62.6%**	**6 056**	**15.4%**	**30 670**	**78.0%**	**8 010**	**31.0%**	**(24.4%)**
Government - operating	27 798	10 304	37.1%	332	1.2%	10 635	38.3%	5 508	56.5%	(94.0%)
Government - capital	18 300	10 501	57.4%	6 601	36.1%	17 102	93.5%	-	2.8%	(100.0%)
Interest	350	377	107.7%	155	44.2%	532	151.9%	234	22.9%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(81 829)**	**(19 704)**	**24.1%**	**(17 515)**	**21.4%**	**(37 219)**	**45.5%**	**(15 505)**	**47.4%**	**13.0%**
Suppliers and employees	(79 640)	(13 005)	16.3%	(15 253)	19.2%	(28 257)	35.5%	(13 050)	44.8%	16.9%
Finance charges	(1 376)	(1)	.1%	(3)	.2%	(5)	.3%	-	-	(100.0%)
Transfers and grants	(813)	(6 698)	823.8%	(2 259)	277.9%	(8 957)	1 101.7%	(2 455)	94.9%	(8.0%)
Net Cash from/(used) Operating Activities	**3 948**	**26 092**	**661.0%**	**(4 372)**	**(110.8%)**	**21 720**	**550.2%**	**(1 754)**	**13.3%**	**149.3%**
Cash Flow from Investing Activities										
Receipts	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(23 035)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(23 035)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(23 032)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(361)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(361)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(361)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19 445)**	**26 092**	**(134.2%)**	**(4 372)**	**22.5%**	**21 720**	**(111.7%)**	**(1 754)**	**14.0%**	**149.3%**
Cash/cash equivalents at the year begin:	(4 284)	328	(7.7%)	26 420	(616.7%)	328	(7.7%)	8 700	(100.0%)	203.7%
Cash/cash equivalents at the year end:	**(23 729)**	**26 420**	**(111.3%)**	**22 048**	**(92.9%)**	**22 048**	**(92.9%)**	**6 946**	**14.8%**	**217.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	855	5.5%	637	4.1%	14 017	90.4%	15 509	38.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	1 022	30.3%	386	11.5%	1 960	58.2%	3 368	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	586	5.1%	502	4.3%	10 457	90.6%	11 545	28.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	281	3.5%	182	2.3%	7 517	94.2%	7 979	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	11	3.7%	9	3.3%	267	93.0%	287	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	6	14.0%	3	7.1%	33	78.8%	41	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	75	4.6%	46	2.9%	1 489	92.5%	1 610	4.0%	-	-	-	-
Total By Income Source	**-**	**-**	**2 834**	**7.0%**	**1 766**	**4.4%**	**35 740**	**88.6%**	**40 340**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	127	12.0%	180	17.2%	744	70.8%	1 051	2.6%	-	-	-	-
Commercial	-	-	864	43.6%	260	13.1%	858	43.3%	1 982	4.9%	-	-	-	-
Households	-	-	1 844	4.9%	1 325	3.6%	34 138	91.5%	37 307	92.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**2 834**	**7.0%**	**1 766**	**4.4%**	**35 740**	**88.6%**	**40 340**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	788	100.0%	788	14.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	117	7.9%	69	4.7%	7	.5%	1 285	86.9%	1 478	27.0%
Auditor-General	164	5.1%	567	17.7%	970	30.2%	1 506	47.0%	3 207	58.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**281**	**5.1%**	**636**	**11.6%**	**976**	**17.8%**	**3 580**	**65.4%**	**5 474**	**100.0%**

Contact Details

Municipal Manager	Mr Johnny Alexander	053 353 5300
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**116 055**	**33 396**	**28.8%**	**26 371**	**22.7%**	**59 767**	**51.5%**	**16 666**	**86 772.7%**	**58.2%**
Property rates	9 326	7 920	84.9%	98	1.1%	8 018	86.0%	278	185 258.1%	(64.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 262	6 873	21.3%	5 960	18.5%	12 833	39.8%	6 228	-	(4.3%)
Service charges - water revenue	12 826	2 138	16.7%	2 853	22.2%	4 992	38.9%	2 809	-	1.6%
Service charges - sanitation revenue	5 606	1 666	29.7%	1 414	25.2%	3 079	54.9%	1 439	-	(1.8%)
Service charges - refuse revenue	5 349	1 334	24.9%	1 249	23.3%	2 582	48.3%	1 233	-	1.3%
Service charges - other	161	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 005	108	10.8%	127	12.6%	235	23.4%	131	206 417.8%	(3.4%)
Interest earned - external investments	260	22	8.4%	4	1.5%	26	9.9%	31	23 499.6%	(87.6%)
Interest earned - outstanding debtors	530	133	25.2%	181	34.1%	314	59.3%	153	72 854.1%	18.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 324	43	.6%	41	.6%	84	1.2%	10	-	311.0%
Licences and permits	-	162	-	193	-	356	-	204	158 612.9%	(5.4%)
Agency services	711	11	1.5%	11	1.5%	21	3.0%	-	-	(100.0%)
Transfers recognised - operational	40 276	12 850	31.9%	14 085	35.0%	26 935	66.9%	4 012	-	251.0%
Other own revenue	419	136	32.4%	156	37.3%	292	69.7%	138	92 833.2%	12.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**129 327**	**32 957**	**25.5%**	**26 765**	**20.7%**	**59 722**	**46.2%**	**21 447**	**42 502.5%**	**24.8%**
Employee related costs	43 049	8 911	20.7%	10 416	24.2%	19 328	44.9%	9 845	51 528.0%	5.8%
Remuneration of councillors	3 187	707	22.2%	706	22.2%	1 414	44.4%	701	52 301.8%	.8%
Debt impairment	8 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 373	50	.5%	34	.4%	84	.9%	50	1 034.5%	(33.3%)
Finance charges	450	65	14.4%	91	20.2%	156	34.6%	89	34 346.9%	1.8%
Bulk purchases	30 350	8 935	29.4%	5 866	19.3%	14 801	48.8%	4 989	53 072.0%	17.6%
Other Materials	-	1 107	-	796	-	1 903	-	1 183	-	(32.7%)
Contracted services	3 457	2 085	60.3%	1 961	56.7%	4 046	117.0%	1 365	82 048.6%	43.7%
Transfers and grants	7 672	6 459	84.2%	4 410	57.5%	10 869	141.7%	157	-	2 702.3%
Other expenditure	23 789	4 637	19.5%	2 485	10.4%	7 123	29.9%	3 068	28 296.1%	(19.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 272)**	**439**		**(394)**		**45**		**(4 780)**		
Transfers recognised - capital	25 905	10 282	39.7%	5 086	19.6%	15 368	59.3%	-	24 487.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	79	-	188	-	267	-	326	-	(42.3%)
Surplus/(Deficit) after capital transfers and contributions	**12 633**	**10 800**		**4 880**		**15 679**		**(4 455)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12 633**	**10 800**		**4 880**		**15 679**		**(4 455)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 633**	**10 800**		**4 880**		**15 679**		**(4 455)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 633**	**10 800**		**4 880**		**15 679**		**(4 455)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**26 515**	**5 423**	**20.5%**	**4 378**	**16.5%**	**9 801**	**37.0%**	**-**	**-**	**(100.0%)**
National Government	25 275	5 216	20.6%	3 776	14.9%	8 992	35.6%	-	-	(100.0%)
Provincial Government	630	70	11.2%	426	67.6%	497	78.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	120	-	115	-	235	-	-	-	(100.0%)
Transfers recognised - capital	**25 905**	**5 406**	**20.9%**	**4 318**	**16.7%**	**9 724**	**37.5%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	610	17	2.9%	60	9.8%	77	12.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**26 515**	**5 423**	**20.5%**	**4 378**	**16.5%**	**9 801**	**37.0%**	**-**	**-**	**(100.0%)**
Governance and Administration	**360**	**17**	**4.8%**	**13**	**3.7%**	**31**	**8.5%**	**-**	**-**	**(100.0%)**
Executive & Council	100	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	130	17	13.4%	13	10.3%	31	23.7%	-	-	(100.0%)
Corporate Services	130	-	-	-	-	-	-	-	-	-
Community and Public Safety	**880**	**44**	**5.0%**	**5**	**.6%**	**49**	**5.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	630	44	7.0%	5	.8%	49	7.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	250	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**372**	**-**	**536**	**-**	**908**	**-**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	372	-	536	-	908	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 275**	**4 990**	**19.7%**	**3 823**	**15.1%**	**8 812**	**34.9%**	**-**	**-**	**(100.0%)**
Electricity	2 600	-	-	-	-	-	-	-	-	-
Water	19 475	4 990	25.6%	3 714	19.1%	8 704	44.7%	-	-	(100.0%)
Waste Water Management	3 200	-	-	109	3.4%	109	3.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**150 172**	**28 051**	**18.7%**	**28 382**	**18.9%**	**56 433**	**37.6%**	**11 988**	**28 369.8%**	**136.8%**
Ratepayers and other	**83 202**	**8 088**	**9.7%**	**11 364**	**13.7%**	**19 452**	**23.4%**	**9 034**	**26 230.3%**	**25.8%**
Government - operating	40 276	19 826	49.2%	16 834	41.8%	36 660	91.0%	2 773	30 658.5%	507.0%
Government - capital	25 905	-	-	-	-	-	-	-	-	-
Interest	790	137	17.3%	185	23.4%	321	40.7%	181	37 048.3%	1.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(123 092)**	**(32 509)**	**26.4%**	**(26 477)**	**21.5%**	**(58 986)**	**47.9%**	**(21 232)**	**39 981.3%**	**24.7%**
Suppliers and employees	(114 970)	(25 402)	22.1%	(22 250)	19.4%	(47 652)	41.4%	(21 142)	49 127.6%	5.2%
Finance charges	(450)	(13)	2.8%	(31)	7.0%	(44)	9.8%	(89)	-	(64.8%)
Transfers and grants	(7 672)	(7 094)	92.5%	(4 196)	54.7%	(11 290)	147.2%	(1)	11.3%	419 527.5%
Net Cash from/(used) Operating Activities	**27 080**	**(4 458)**	**(16.5%)**	**1 905**	**7.0%**	**(2 553)**	**(9.4%)**	**(9 244)**	**(27 322.2%)**	**(120.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(26 515)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(26 515)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(26 515)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(565)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(565)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(565)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**(4 458)**	**22 291 245.0%**	**1 905**	**(9 523 760.0%)**	**(2 553)**	**12 767 485.0%**	**(9 244)**	**(28 916.2%)**	**(120.6%)**
Cash/cash equivalents at the year begin:	10 176	-	-	(4 458)	(43.8%)	-	-	3 012	-	(248.0%)
Cash/cash equivalents at the year end:	**10 176**	**(4 458)**	**(43.8%)**	**(2 553)**	**(25.1%)**	**(2 553)**	**(25.1%)**	**(6 232)**	**(28 916.2%)**	**(59.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 281	4.1%	414	1.3%	394	1.3%	28 936	93.3%	31 025	45.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 311	48.6%	129	2.7%	(106)	(2.2%)	2 425	51.0%	4 759	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	381	6.7%	(442)	(7.8%)	(318)	(5.6%)	6 062	106.7%	5 682	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	598	4.4%	180	1.3%	177	1.3%	12 614	93.0%	13 569	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	510	5.1%	162	1.6%	153	1.5%	9 213	91.8%	10 038	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	106	7.7%	9	.7%	6	.4%	1 265	91.2%	1 386	2.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	.5%	12	.5%	2	.1%	2 329	99.0%	2 354	3.4%	-	-	-	-
Total By Income Source	**5 198**	**7.6%**	**463**	**.7%**	**308**	**.4%**	**62 844**	**91.3%**	**68 813**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	310	22.8%	13	.9%	(122)	(9.0%)	1 156	85.3%	1 356	2.0%	-	-	-	-
Commercial	1 212	24.0%	(118)	(2.4%)	(198)	(3.9%)	4 144	82.2%	5 039	7.3%	-	-	-	-
Households	3 677	5.9%	569	.9%	628	1.0%	57 544	92.2%	62 418	90.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 198**	**7.6%**	**463**	**.7%**	**308**	**.4%**	**62 844**	**91.3%**	**68 813**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	2 240	100.0%	-	-	1	-	2 240	46.2%
Bulk Water	2	14.3%	(13)	(111.6%)	23	197.3%	-	-	12	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	189	28.3%	(1)	(.1%)	-	-	480	71.8%	669	13.8%
Auditor-General	-	-	-	-	-	-	1 933	100.0%	1 933	39.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**191**	**3.9%**	**2 226**	**45.9%**	**23**	**.5%**	**2 414**	**49.7%**	**4 854**	**100.0%**

Contact Details

Municipal Manager	Mr H F Nel	053 298 1810
Financial Manager	Mr Coenie Muller	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**38 073**	**11 830**	**31.1%**	**11 593**	**30.5%**	**23 424**	**61.5%**	**13 681**	**52.4%**	**(15.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	158	-	-	96	60.6%	96	60.6%	-	-	(100.0%)
Interest earned - external investments	150	189	126.2%	137	91.0%	326	217.3%	4	3.5%	3 147.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	56	-	265	-	321	-	-	-	(100.0%)
Transfers recognised - operational	34 165	8 844	25.9%	9 002	26.3%	17 845	52.2%	13 305	86.7%	(32.3%)
Other own revenue	3 600	2 741	76.1%	2 094	58.2%	4 835	134.3%	372	49.0%	463.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**39 284**	**9 964**	**25.4%**	**10 383**	**26.4%**	**20 348**	**51.8%**	**8 405**	**35.6%**	**23.5%**
Employee related costs	23 899	6 499	27.2%	5 822	24.4%	12 322	51.6%	1 321	32.7%	340.6%
Remuneration of councillors	3 392	784	23.1%	784	23.1%	1 569	46.2%	-	-	(100.0%)
Debt impairment	1 350	1	.1%	-	-	1	.1%	-	-	-
Depreciation and asset impairment	1 562	-	-	-	-	-	-	-	-	-
Finance charges	272	74	27.4%	70	25.7%	144	53.1%	29	-	145.3%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	350	42	11.9%	120	34.3%	162	46.2%	18	-	577.7%
Contracted services	950	419	44.1%	366	38.5%	785	82.6%	(29)	31.6%	(1 350.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	7 509	2 144	28.6%	3 220	42.9%	5 365	71.4%	7 066	41.8%	(54.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 211)**	**1 866**		**1 210**		**3 076**		**5 276**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 211)**	**1 866**		**1 210**		**3 076**		**5 276**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1 211)**	**1 866**		**1 210**		**3 076**		**5 276**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 211)**	**1 866**		**1 210**		**3 076**		**5 276**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 211)**	**1 866**		**1 210**		**3 076**		**5 276**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**350**	**0**	**.1%**	**9**	**2.5%**	**9**	**2.6%**	**1**	**-**	**1 059.7%**
National Government	-	-	-	-	-	-	-	1	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	350	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	0	-	9	-	9	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**350**	**0**	**.1%**	**9**	**2.5%**	**9**	**2.6%**	**1**	**-**	**1 059.7%**
Governance and Administration	**350**	**0**	**.1%**	**9**	**2.5%**	**9**	**2.6%**	**1**	**-**	**1 059.7%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	350	0	.1%	9	2.5%	9	2.6%	1	-	1 059.7%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**36 723**	**11 830**	**32.2%**	**11 593**	**31.6%**	**23 424**	**63.8%**	**19 549**	**115.4%**	**(40.7%)**
Ratepayers and other	**2 408**	**2 797**	**116.2%**	**2 455**	**102.0%**	**5 252**	**218.1%**	**6 239**	**623.7%**	**(60.7%)**
Government - operating	34 165	8 844	25.9%	9 002	26.3%	17 845	52.2%	11 526	64.2%	(21.9%)
Government - capital	-	-	-	-	-	-	-	1 780	-	(100.0%)
Interest	150	189	126.2%	137	91.0%	326	217.3%	4	3.2%	3 147.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(36 372)**	**(4 297)**	**11.8%**	**(28 463)**	**78.3%**	**(32 760)**	**90.1%**	**(21 796)**	**159.1%**	**30.6%**
Suppliers and employees	(36 101)	(4 222)	11.7%	(28 393)	78.6%	(32 615)	90.3%	(21 714)	160.1%	30.8%
Finance charges	(272)	(74)	27.4%	(70)	25.7%	(144)	53.1%	(82)	52.1%	(14.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**351**	**7 534**	**2 149.1%**	**(16 870)**	**(4 812.4%)**	**(9 336)**	**(2 663.3%)**	**(2 247)**	**989.6%**	**650.7%**
Cash Flow from Investing Activities										
Receipts	**-**	**(7 220)**	**-**	**17 126**	**-**	**9 905**	**-**	**4 894**	**-**	**249.9%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	597	-	597	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	12 338	-	12 338	-	(3 483)	-	(454.3%)
Decrease (increase) in non-current investments	-	(7 220)	-	4 191	-	(3 029)	-	8 376	-	(50.0%)
Payments	**(350)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(350)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(350)**	**(7 220)**	**2 063.0%**	**17 126**	**(4 893.0%)**	**9 905**	**(2 830.1%)**	**4 894**	**-**	**249.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(517)**	**(83)**	**16.0%**	**(47)**	**9.0%**	**(129)**	**25.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(517)	(83)	16.0%	(47)	9.0%	(129)	25.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(517)**	**(83)**	**16.0%**	**(47)**	**9.0%**	**(129)**	**25.0%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(516)**	**231**	**(44.7%)**	**209**	**(40.5%)**	**440**	**(85.2%)**	**2 647**	**(144.7%)**	**(92.1%)**
Cash/cash equivalents at the year begin:	11 592	56	.5%	287	2.5%	56	.5%	(52)	6.5%	(647.4%)
Cash/cash equivalents at the year end:	**11 076**	**287**	**2.6%**	**496**	**4.5%**	**496**	**4.5%**	**2 594**	**(219.9%)**	**(80.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	208	19.7%	191	18.0%	166	15.6%	494	46.7%	1 058	100.0%	-	-	-	-
Total By Income Source	**208**	**19.7%**	**191**	**18.0%**	**166**	**15.6%**	**494**	**46.7%**	**1 058**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	199	19.1%	188	18.0%	166	15.9%	489	46.9%	1 043	98.5%	-	-	-	-
Commercial	4	58.7%	3	41.3%	-	-	-	-	6	.6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	50.2%	-	-	-	-	5	49.8%	10	.9%	-	-	-	-
Total By Customer Group	**208**	**19.7%**	**191**	**18.0%**	**166**	**15.6%**	**494**	**46.7%**	**1 058**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	273	7.4%	836	22.7%	467	12.7%	2 101	57.1%	3 678	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**273**	**7.4%**	**836**	**22.7%**	**467**	**12.7%**	**2 101**	**57.1%**	**3 678**	**100.0%**

Contact Details

Municipal Manager	Mr N M Jack	053 631 0891
Financial Manager	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MIER (NC081)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**20 365**	**8 405**	**41.3%**	**4 444**	**21.8%**	**12 849**	**63.1%**	**2 993**	**66.6%**	**48.5%**
Property rates	975	933	95.7%	6	.6%	939	96.3%	3	114.2%	74.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	1 286	75	5.8%	273	21.2%	348	27.0%	244	27.0%	12.1%
Service charges - sanitation revenue	1 142	44	3.9%	127	11.1%	171	15.0%	460	73.9%	(72.4%)
Service charges - refuse revenue	1 039	78	7.5%	239	23.0%	318	30.6%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	9	-	(100.0%)
Rental of facilities and equipment	817	36	4.4%	200	24.5%	236	28.9%	251	-	(20.4%)
Interest earned - external investments	140	12	8.2%	105	74.7%	116	82.9%	32	-	225.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	14 952	7 006	46.9%	3 076	20.6%	10 082	67.4%	1 968	85.4%	56.3%
Other own revenue	13	221	1 643.4%	419	3 119.5%	640	4 762.9%	5	.8%	8 102.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	21	-	(100.0%)
Operating Expenditure	**20 365**	**2 998**	**14.7%**	**3 882**	**19.1%**	**6 880**	**33.8%**	**5 547**	**52.8%**	**(30.0%)**
Employee related costs	7 520	1 644	21.9%	1 734	23.1%	3 378	44.9%	1 813	47.6%	(4.3%)
Remuneration of councillors	1 646	347	21.1%	397	24.1%	743	45.2%	382	40.4%	3.9%
Debt impairment	2 568	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	30	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	228	54	23.7%	54	23.7%	108	47.3%	81	68.7%	(33.8%)
Transfers and grants	1 398	320	22.9%	190	13.6%	510	36.5%	202	20.2%	(6.0%)
Other expenditure	6 975	633	9.1%	1 508	21.6%	2 140	30.7%	3 069	89.2%	(50.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**5 408**		**561**		**5 969**		**(2 554)**		
Transfers recognised - capital	13 116	1 704	13.0%	2 003	15.3%	3 706	28.3%	-	33.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 116**	**7 111**		**2 564**		**9 675**		**(2 554)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13 116**	**7 111**		**2 564**		**9 675**		**(2 554)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 116**	**7 111**		**2 564**		**9 675**		**(2 554)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 116**	**7 111**		**2 564**		**9 675**		**(2 554)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**13 116**	**-**	**-**	**270**	**2.1%**	**270**	**2.1%**	**750**	**22.4%**	**(63.9%)**
National Government	13 116	-	-	187	1.4%	187	1.4%	750	22.6%	(75.0%)
Provincial Government	-	-	-	83	-	83	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 116**	**-**	**-**	**270**	**2.1%**	**270**	**2.1%**	**750**	**22.4%**	**(63.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**13 116**	**-**	**-**	**270**	**2.1%**	**270**	**2.1%**	**750**	**22.4%**	**(63.9%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 308**	**-**	**-**	**83**	**3.6%**	**83**	**3.6%**	**-**	**-**	**(100.0%)**
Community & Social Services	2 308	-	-	83	3.6%	83	3.6%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 808**	**-**	**-**	**187**	**1.7%**	**187**	**1.7%**	**750**	**22.6%**	**(75.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	66	-	-	-	-	-	-	-	-	-
Waste Water Management	4 417	-	-	-	-	-	-	-	-	-
Waste Management	6 325	-	-	187	3.0%	187	3.0%	750	40.7%	(75.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**27 135**	**12 164**	**44.8%**	**7 338**	**27.0%**	**19 502**	**71.9%**	**2 494**	**51.5%**	**194.2%**
Ratepayers and other	**2 127**	**351**	**16.5%**	**534**	**25.1%**	**885**	**41.6%**	**526**	**13.1%**	**1.6%**
Government - operating	11 752	6 582	56.0%	2 547	21.7%	9 128	77.7%	1 968	85.4%	29.4%
Government - capital	13 116	5 231	39.9%	4 257	32.5%	9 488	72.3%	-	33.3%	(100.0%)
Interest	140	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(13 786)**	**(3 027)**	**22.0%**	**(3 999)**	**29.0%**	**(7 026)**	**51.0%**	**(5 100)**	**61.1%**	**(21.6%)**
Suppliers and employees	(12 358)	(2 947)	23.9%	(3 963)	32.1%	(6 910)	55.9%	(5 057)	68.2%	(21.6%)
Finance charges	(30)	(7)	23.7%	(2)	6.9%	(9)	30.6%	(5)	5.2%	(58.2%)
Transfers and grants	(1 398)	(73)	5.2%	(34)	2.4%	(107)	7.6%	(38)	5.2%	(9.9%)
Net Cash from/(used) Operating Activities	**13 349**	**9 137**	**68.4%**	**3 339**	**25.0%**	**12 476**	**93.5%**	**(2 606)**	**37.0%**	**(228.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(9 423)**	**-**	**(1 502)**	**-**	**(10 924)**	**-**	**3 370**	**-**	**(144.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(9 423)	-	(1 502)	-	(10 924)	-	3 370	-	(144.6%)
Payments	**(13 116)**	**(3 856)**	**29.4%**	**(2 266)**	**17.3%**	**(6 122)**	**46.7%**	**(750)**	**22.4%**	**202.1%**
Capital assets	(13 116)	(3 856)	29.4%	(2 266)	17.3%	(6 122)	46.7%	(750)	22.4%	202.1%
Net Cash from/(used) Investing Activities	**(13 116)**	**(13 278)**	**101.2%**	**(3 767)**	**28.7%**	**(17 046)**	**130.0%**	**2 620**	**22.8%**	**(243.8%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(160)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(160)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(160)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**73**	**(4 142)**	**(5 664.1%)**	**(428)**	**(585.7%)**	**(4 570)**	**(6 249.8%)**	**14**	**3 491.0%**	**(3 158.0%)**
Cash/cash equivalents at the year begin:	-	4 912	-	771	-	4 912	-	28	-	2 677.8%
Cash/cash equivalents at the year end:	**73**	**771**	**1 053.9%**	**342**	**468.2%**	**342**	**468.2%**	**42**	**83.4%**	**720.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	76	1.3%	99	1.7%	75	1.3%	5 481	95.7%	5 729	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(123)	(2.4%)	0	-	117	2.3%	5 188	100.1%	5 182	25.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	9	.2%	30	.7%	29	.7%	4 211	98.4%	4 279	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	44	.9%	58	1.2%	58	1.2%	4 839	96.8%	4 998	24.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(32)	(6.7%)	23	4.9%	46	9.7%	440	92.2%	477	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3	100.0%	3	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 167)	288.0%	-	-	1	(.3%)	761	(187.7%)	(405)	(2.0%)	-	-	-	-
Total By Income Source	**(1 193)**	**(5.9%)**	**209**	**1.0%**	**325**	**1.6%**	**20 923**	**103.2%**	**20 264**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(95)	(22.1%)	5	1.2%	6	1.3%	513	119.6%	429	2.1%	-	-	-	-
Commercial	(429)	(32.2%)	25	1.9%	52	3.9%	1 685	126.3%	1 334	6.6%	-	-	-	-
Households	(669)	(3.6%)	179	1.0%	267	1.5%	18 624	101.2%	18 401	90.8%	-	-	-	-
Other	-	-	-	-	-	-	100	100.0%	100	.5%	-	-	-	-
Total By Customer Group	**(1 193)**	**(5.9%)**	**209**	**1.0%**	**325**	**1.6%**	**20 923**	**103.2%**	**20 264**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	138	100.0%	-	-	-	-	-	-	138	1.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	136	100.0%	-	-	-	-	-	-	136	1.8%
Loan repayments	10	1.1%	5	.5%	5	.5%	945	97.9%	966	13.0%
Trade Creditors	572	30.2%	109	5.8%	65	3.5%	1 146	60.5%	1 893	25.5%
Auditor-General	870	22.0%	406	10.3%	443	11.2%	2 239	56.6%	3 959	53.3%
Other	32	9.4%	13	3.9%	13	3.9%	280	82.7%	339	4.6%
Total	**1 760**	**23.7%**	**534**	**7.2%**	**527**	**7.1%**	**4 611**	**62.0%**	**7 431**	**100.0%**

Contact Details

Municipal Manager	Mr L.Suipers(Administrator)	054 531 0019
Financial Manager	Mr Elrico N Mouton (acting)	054 531 0019

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**172 373**	**76 297**	**44.3%**	**42 750**	**24.8%**	**119 047**	**69.1%**	**40 515**	**64.2%**	**5.5%**
Property rates	13 687	39 439	288.1%	131	1.0%	39 569	289.1%	(98)	93.8%	(232.7%)
Property rates - penalties and collection charges	2 583	504	19.5%	703	27.2%	1 208	46.8%	818	112.8%	(14.0%)
Service charges - electricity revenue	59 293	10 355	17.5%	8 830	14.9%	19 185	32.4%	16 192	49.9%	(45.5%)
Service charges - water revenue	12 489	2 956	23.7%	1 295	10.4%	4 251	34.0%	3 012	51.1%	(57.0%)
Service charges - sanitation revenue	5 226	1 741	33.3%	1 169	22.4%	2 910	55.7%	1 554	52.1%	(24.8%)
Service charges - refuse revenue	4 776	1 183	24.8%	785	16.4%	1 968	41.2%	1 055	51.0%	(25.6%)
Service charges - other	10	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	265	75	28.4%	28	10.4%	103	38.8%	32	33.5%	(15.0%)
Interest earned - external investments	187	-	-	2	1.2%	2	1.2%	26	153.8%	(91.6%)
Interest earned - outstanding debtors	8 404	2 241	26.7%	1 390	16.5%	3 632	43.2%	1 866	56.3%	(25.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	141	19	13.5%	8	5.7%	27	19.3%	64	24.4%	(87.4%)
Licences and permits	485	99	20.4%	161	33.2%	260	53.6%	109	37.8%	47.3%
Agency services	2 346	729	31.1%	1 533	65.4%	2 263	96.5%	747	123.1%	105.2%
Transfers recognised - operational	53 851	16 735	31.1%	28 514	52.9%	45 248	84.0%	15 071	78.2%	89.2%
Other own revenue	8 630	220	2.5%	(1 799)	(20.8%)	(1 579)	(18.3%)	67	45.3%	(2 778.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**152 667**	**36 302**	**23.8%**	**41 210**	**27.0%**	**77 513**	**50.8%**	**31 467**	**42.0%**	**31.0%**
Employee related costs	53 527	13 493	25.2%	17 030	31.8%	30 523	57.0%	14 599	54.1%	16.7%
Remuneration of councillors	4 917	1 151	23.4%	1 151	23.4%	2 301	46.8%	1 251	52.2%	(8.0%)
Debt impairment	5 919	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	711	-	-	-	-	-	-	-	-	-
Finance charges	2 900	90	3.1%	574	19.8%	664	22.9%	52	2.6%	1 011.7%
Bulk purchases	37 310	11 598	31.1%	8 785	23.5%	20 384	54.6%	7 453	49.9%	17.9%
Other Materials	8 663	1 876	21.7%	1 486	17.2%	3 363	38.8%	1 057	22.6%	40.5%
Contracted services	8 912	2 530	28.4%	3 137	35.2%	5 667	63.6%	609	68.1%	414.9%
Transfers and grants	12 407	2 312	18.6%	3 128	25.2%	5 440	43.8%	2 353	80.2%	32.9%
Other expenditure	17 401	3 253	18.7%	5 919	34.0%	9 171	52.7%	4 092	31.5%	44.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**19 706**	**39 994**		**1 540**		**41 534**		**9 048**		
Transfers recognised - capital	19 952	(190)	(1.0%)	74	.4%	(115)	(.6%)	7 000	-	(98.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 657**	**39 805**		**1 614**		**41 419**		**16 048**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**39 657**	**39 805**		**1 614**		**41 419**		**16 048**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 657**	**39 805**		**1 614**		**41 419**		**16 048**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 657**	**39 805**		**1 614**		**41 419**		**16 048**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**33 954**	**1 733**	**5.1%**	**6 245**	**18.4%**	**7 977**	**23.5%**	**6 905**	**47.6%**	**(9.6%)**
National Government	19 842	747	3.8%	3 886	19.6%	4 633	23.3%	6 485	58.6%	(40.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	563	-	626	-	1 188	-	-	-	(100.0%)
Transfers recognised - capital	**19 842**	**1 310**	**6.6%**	**4 511**	**22.7%**	**5 821**	**29.3%**	**6 485**	**58.6%**	**(30.4%)**
Borrowing	5 300	-	-	-	-	-	-	-	-	-
Internally generated funds	8 812	422	4.8%	1 734	19.7%	2 156	24.5%	421	28.9%	312.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**33 954**	**1 733**	**5.1%**	**6 245**	**18.4%**	**7 977**	**23.5%**	**6 905**	**47.6%**	**(9.6%)**
Governance and Administration	**4 350**	**32**	**.7%**	**115**	**2.6%**	**146**	**3.4%**	**65**	**26.1%**	**77.0%**
Executive & Council	580	17	2.9%	67	11.5%	84	14.4%	5	67.0%	1 247.5%
Budget & Treasury Office	3 140	2	.1%	8	.3%	10	.3%	38	4.3%	(77.8%)
Corporate Services	630	13	2.1%	40	6.3%	53	8.4%	22	3.6%	78.9%
Community and Public Safety	**-**	**8**	**-**	**86**	**-**	**95**	**-**	**291**	**5.3%**	**(70.4%)**
Community & Social Services	-	-	-	2	-	2	-	291	5.7%	(99.4%)
Sport And Recreation	-	8	-	-	-	8	-	-	-	-
Public Safety	-	-	-	84	-	84	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 975**	**1 604**	**14.6%**	**5 700**	**51.9%**	**7 304**	**66.6%**	**5 839**	**407.2%**	**(2.4%)**
Planning and Development	3 037	932	30.7%	2 353	77.5%	3 285	108.2%	87	23.0%	2 598.7%
Road Transport	7 938	672	8.5%	3 347	42.2%	4 019	50.6%	5 752	2 199.6%	(41.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 628**	**89**	**.5%**	**344**	**1.8%**	**432**	**2.3%**	**711**	**11.0%**	**(51.6%)**
Electricity	1 850	13	.7%	10	.5%	22	1.2%	-	-	(100.0%)
Water	13 767	58	.4%	333	2.4%	392	2.8%	563	14.6%	(40.8%)
Waste Water Management	1 175	1	.1%	1	.1%	1	.1%	-	-	(100.0%)
Waste Management	1 836	17	.9%	-	-	17	.9%	147	6.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**169 210**	**46 592**	**27.5%**	**38 891**	**23.0%**	**85 483**	**50.5%**	**39 795**	**54.7%**	**(2.3%)**
Ratepayers and other	**95 221**	**18 531**	**19.5%**	**20 370**	**21.4%**	**38 901**	**40.9%**	**17 691**	**41.9%**	**15.1%**
Government - operating	53 851	20 223	37.6%	16 395	30.4%	36 618	68.0%	15 071	78.2%	8.8%
Government - capital	19 952	7 061	35.4%	-	-	7 061	35.4%	7 000	66.7%	(100.0%)
Interest	187	777	414.2%	2 127	1 134.3%	2 903	1 548.5%	33	1.8%	6 322.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(146 036)**	**(32 656)**	**22.4%**	**(40 463)**	**27.7%**	**(73 120)**	**50.1%**	**(33 405)**	**47.4%**	**21.1%**
Suppliers and employees	(130 730)	(30 624)	23.4%	(36 805)	28.2%	(67 428)	51.6%	(29 062)	44.9%	26.6%
Finance charges	(2 900)	(83)	2.9%	(283)	9.8%	(367)	12.6%	(52)	2.6%	448.6%
Transfers and grants	(12 407)	(1 950)	15.7%	(3 375)	27.2%	(5 325)	42.9%	(4 291)	201.6%	(21.3%)
Net Cash from/(used) Operating Activities	**23 174**	**13 935**	**60.1%**	**(1 572)**	**(6.8%)**	**12 363**	**53.3%**	**6 390**	**98.6%**	**(124.6%)**
Cash Flow from Investing Activities										
Receipts	**827**	**185**	**22.4%**	**157**	**19.0%**	**342**	**41.4%**	**239**	**-**	**(34.2%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	827	185	22.4%	157	19.0%	342	41.4%	172	-	(8.5%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	67	-	(100.0%)
Payments	**(30 305)**	**(1 733)**	**5.7%**	**(6 207)**	**20.5%**	**(7 939)**	**26.2%**	**(6 905)**	**-**	**(10.1%)**
Capital assets	(30 305)	(1 733)	5.7%	(6 207)	20.5%	(7 939)	26.2%	(6 905)	-	(10.1%)
Net Cash from/(used) Investing Activities	**(29 479)**	**(1 548)**	**5.3%**	**(6 050)**	**20.5%**	**(7 597)**	**25.8%**	**(6 666)**	**-**	**(9.3%)**
Cash Flow from Financing Activities										
Receipts	**7 875**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	875	-	-	-	-	-	-	-	-	-
Payments	**(2 149)**	**(785)**	**36.5%**	**(537)**	**25.0%**	**(1 322)**	**61.5%**	**(971)**	**-**	**(44.7%)**
Repayment of borrowing	(2 149)	(785)	36.5%	(537)	25.0%	(1 322)	61.5%	(971)	-	(44.7%)
Net Cash from/(used) Financing Activities	**5 726**	**(785)**	**(13.7%)**	**(537)**	**(9.4%)**	**(1 322)**	**(23.1%)**	**(971)**	**(78.7%)**	**(44.7%)**
Net Increase/(Decrease) in cash held	**(579)**	**11 603**	**(2 004.8%)**	**(8 159)**	**1 409.7%**	**3 444**	**(595.0%)**	**(1 247)**	**12.5%**	**554.1%**
Cash/cash equivalents at the year begin:	1 097	-	-	11 603	1 057.8%	-	-	8 975	-	29.3%
Cash/cash equivalents at the year end:	**518**	**11 603**	**2 239.6%**	**3 444**	**664.7%**	**3 444**	**664.7%**	**7 728**	**31.0%**	**(55.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 041	100.0%	-	-	-	-	-	-	3 041	23.6%
Bulk Water	106	100.0%	-	-	-	-	-	-	106	.8%
PAYE deductions	657	100.0%	-	-	-	-	-	-	657	5.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	480	100.0%	-	-	-	-	-	-	480	3.7%
Loan repayments	309	100.0%	-	-	-	-	-	-	309	2.4%
Trade Creditors	5 224	63.0%	1 828	22.0%	730	8.8%	517	6.2%	8 299	64.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 818**	**76.2%**	**1 828**	**14.2%**	**730**	**5.7%**	**517**	**4.0%**	**12 892**	**100.0%**

Contact Details

Municipal Manager	A. Vosloo	054 431 6300
Financial Manager	Mr Segomotso Seekus	054 431 6300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: //KHARA HAIS (NC083)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**465 434**	**125 782**	**27.0%**	**119 546**	**25.7%**	**245 328**	**52.7%**	**107 098**	**50.8%**	**11.6%**
Property rates	61 170	23 086	37.7%	12 170	19.9%	35 256	57.6%	11 001	55.7%	10.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	213 283	50 493	23.7%	54 270	25.4%	104 762	49.1%	46 544	47.4%	16.6%
Service charges - water revenue	47 118	9 504	20.2%	11 891	25.2%	21 395	45.4%	12 623	44.4%	(5.8%)
Service charges - sanitation revenue	26 933	6 363	23.6%	6 975	25.9%	13 338	49.5%	6 074	49.0%	14.8%
Service charges - refuse revenue	24 346	5 443	22.4%	6 569	27.0%	12 013	49.3%	5 412	47.2%	21.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 018	1 740	24.8%	2 728	38.9%	4 468	63.7%	1 677	47.7%	62.7%
Interest earned - external investments	1 005	378	37.6%	294	29.3%	673	66.9%	324	38.9%	(9.2%)
Interest earned - outstanding debtors	1 682	534	31.7%	455	27.1%	989	58.8%	302	23.3%	51.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 055	278	13.5%	106	5.2%	384	18.7%	569	58.8%	(81.4%)
Licences and permits	1 658	425	25.6%	330	19.9%	755	45.5%	345	44.1%	(4.3%)
Agency services	3 477	825	23.7%	908	26.1%	1 733	49.9%	763	44.4%	19.0%
Transfers recognised - operational	64 764	24 820	38.3%	20 588	31.8%	45 408	70.1%	19 842	62.9%	3.8%
Other own revenue	3 926	1 640	41.8%	1 933	49.2%	3 573	91.0%	1 621	96.7%	19.2%
Gains on disposal of PPE	7 000	254	3.6%	327	4.7%	581	8.3%	0	-	32 693 500.0%
Operating Expenditure	**585 008**	**96 702**	**16.5%**	**114 270**	**19.5%**	**210 973**	**36.1%**	**109 473**	**51.2%**	**4.4%**
Employee related costs	194 753	46 063	23.7%	55 992	28.8%	102 055	52.4%	50 383	53.7%	11.1%
Remuneration of councillors	7 280	1 711	23.5%	1 711	23.5%	3 423	47.0%	1 767	46.5%	(3.2%)
Debt impairment	1 000	89	8.9%	(89)	(8.9%)	-	-	-	-	(100.0%)
Depreciation and asset impairment	108 542	-	-	-	-	-	-	-	-	-
Finance charges	15 369	652	4.2%	1 152	7.5%	1 804	11.7%	4 668	41.1%	(75.3%)
Bulk purchases	131 915	30 208	22.9%	30 564	23.2%	60 772	46.1%	24 894	57.1%	22.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	17 167	3 380	19.7%	2 708	15.8%	6 088	35.5%	5 217	75.3%	(48.1%)
Transfers and grants	25 984	4 633	17.8%	6 458	24.9%	11 091	42.7%	137	51.6%	4 615.2%
Other expenditure	82 999	9 966	12.0%	15 774	19.0%	25 740	31.0%	22 406	46.1%	(29.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(119 574)**	**29 080**		**5 275**		**34 355**		**(2 375)**		
Transfers recognised - capital	37 044	4 682	12.6%	12 853	34.7%	17 535	47.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(82 530)**	**33 761**		**18 129**		**51 890**		**(2 375)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(82 530)**	**33 761**		**18 129**		**51 890**		**(2 375)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(82 530)**	**33 761**		**18 129**		**51 890**		**(2 375)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(82 530)**	**33 761**		**18 129**		**51 890**		**(2 375)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**65 815**	**19 205**	**29.2%**	**32 203**	**48.9%**	**51 408**	**78.1%**	**18 431**	**36.8%**	**74.7%**
National Government	36 768	9 573	26.0%	18 861	51.3%	28 435	77.3%	7 870	30.4%	139.7%
Provincial Government	276	128	46.3%	371	134.4%	499	180.7%	44	8.6%	746.9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	411	-	99	-	511	-	637	-	(84.4%)
Transfers recognised - capital	**37 044**	**10 112**	**27.3%**	**19 332**	**52.2%**	**29 444**	**79.5%**	**8 550**	**35.4%**	**126.1%**
Borrowing	26 271	8 243	31.4%	12 529	47.7%	20 772	79.1%	9 376	37.6%	33.6%
Internally generated funds	2 500	849	34.0%	342	13.7%	1 191	47.6%	505	41.4%	(32.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**65 815**	**19 205**	**29.2%**	**32 203**	**48.9%**	**51 408**	**78.1%**	**18 431**	**36.8%**	**74.7%**
Governance and Administration	**9 676**	**7 056**	**72.9%**	**241**	**2.5%**	**7 297**	**75.4%**	**2 398**	**76.0%**	**(89.9%)**
Executive & Council	2 445	844	34.5%	177	7.3%	1 021	41.8%	245	13.2%	(27.7%)
Budget & Treasury Office	-	117	-	-	-	117	-	7	-	(100.0%)
Corporate Services	7 231	6 094	84.3%	64	.9%	6 158	85.2%	2 145	119.1%	(97.0%)
Community and Public Safety	**4 011**	**2 877**	**71.7%**	**2 737**	**68.2%**	**5 614**	**140.0%**	**2 520**	**-**	**8.6%**
Community & Social Services	1 066	5	.5%	-	-	5	.5%	1 483	-	(100.0%)
Sport And Recreation	2 945	2 872	97.5%	2 737	92.9%	5 609	190.4%	1 038	-	163.7%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 149**	**4 879**	**32.2%**	**7 439**	**49.1%**	**12 318**	**81.3%**	**6 558**	**48.9%**	**13.4%**
Planning and Development	-	-	-	20	-	20	-	-	1.8%	(100.0%)
Road Transport	15 149	4 879	32.2%	7 419	49.0%	12 298	81.2%	6 558	50.3%	13.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**36 979**	**4 393**	**11.9%**	**21 786**	**58.9%**	**26 179**	**70.8%**	**6 954**	**16.3%**	**213.3%**
Electricity	15 050	1 797	11.9%	4 159	27.6%	5 956	39.6%	6 115	33.7%	(32.0%)
Water	10 676	125	1.2%	12 322	115.4%	12 447	116.6%	649	3.1%	1 799.1%
Waste Water Management	11 252	2 471	22.0%	5 305	47.1%	7 776	69.1%	175	2.0%	2 937.2%
Waste Management	-	-	-	-	-	-	-	16	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**493 578**	**125 164**	**25.4%**	**133 408**	**27.0%**	**258 572**	**52.4%**	**100 583**	**44.2%**	**32.6%**
Ratepayers and other	**389 083**	**94 751**	**24.4%**	**99 217**	**25.5%**	**193 968**	**49.9%**	**80 115**	**45.2%**	**23.8%**
Government - operating	64 764	24 820	38.3%	20 588	31.8%	45 408	70.1%	19 842	62.9%	3.8%
Government - capital	37 044	4 682	12.6%	12 853	34.7%	17 535	47.3%	-	-	(100.0%)
Interest	2 687	912	33.9%	750	27.9%	1 662	61.8%	626	28.7%	19.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(468 914)**	**(100 461)**	**21.4%**	**(121 241)**	**25.9%**	**(221 701)**	**47.3%**	**(103 986)**	**50.4%**	**16.6%**
Suppliers and employees	(427 561)	(95 175)	22.3%	(113 631)	26.6%	(208 806)	48.8%	(99 180)	50.7%	14.6%
Finance charges	(15 369)	(652)	4.2%	(1 152)	7.5%	(1 804)	11.7%	(4 668)	41.1%	(75.3%)
Transfers and grants	(25 984)	(4 633)	17.8%	(6 458)	24.9%	(11 091)	42.7%	(137)	51.6%	4 615.2%
Net Cash from/(used) Operating Activities	**24 664**	**24 703**	**100.2%**	**12 167**	**49.3%**	**36 870**	**149.5%**	**(3 403)**	**(5.3%)**	**(457.6%)**
Cash Flow from Investing Activities										
Receipts	**8 000**	**(1 392)**	**(17.4%)**	**(1 299)**	**(16.2%)**	**(2 691)**	**(33.6%)**	**(10 449)**	**1 007.1%**	**(87.6%)**
Proceeds on disposal of PPE	7 000	254	3.6%	327	4.7%	581	8.3%	0	-	32 693 500.0%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(1)	-	7	-	6	-	7	-	1.9%
Decrease (increase) in non-current investments	1 000	(1 645)	(164.5%)	(1 633)	(163.3%)	(3 278)	(327.8%)	(10 456)	1 045.6%	(84.4%)
Payments	**(65 815)**	**(19 205)**	**29.2%**	**(32 203)**	**48.9%**	**(51 408)**	**78.1%**	**(18 431)**	**36.8%**	**74.7%**
Capital assets	(65 815)	(19 205)	29.2%	(32 203)	48.9%	(51 408)	78.1%	(18 431)	36.8%	74.7%
Net Cash from/(used) Investing Activities	**(57 815)**	**(20 597)**	**35.6%**	**(33 502)**	**57.9%**	**(54 099)**	**93.6%**	**(28 880)**	**48.7%**	**16.0%**
Cash Flow from Financing Activities										
Receipts	**44 469**	**521**	**1.2%**	**5 573**	**12.5%**	**6 094**	**13.7%**	**30 753**	**110.7%**	**(81.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	44 427	-	-	5 296	11.9%	5 296	11.9%	30 000	115.8%	(82.3%)
Increase (decrease) in consumer deposits	42	521	1 242.5%	277	659.7%	798	1 902.2%	753	38.5%	(63.3%)
Payments	**(14 775)**	**(1 672)**	**11.3%**	**(3 148)**	**21.3%**	**(4 820)**	**32.6%**	**(3 630)**	**60.0%**	**(13.3%)**
Repayment of borrowing	(14 775)	(1 672)	11.3%	(3 148)	21.3%	(4 820)	32.6%	(3 630)	60.0%	(13.3%)
Net Cash from/(used) Financing Activities	**29 694**	**(1 151)**	**(3.9%)**	**2 425**	**8.2%**	**1 274**	**4.3%**	**27 123**	**121.7%**	**(91.1%)**
Net Increase/(Decrease) in cash held	**(3 457)**	**2 955**	**(85.5%)**	**(18 910)**	**547.0%**	**(15 955)**	**461.6%**	**(5 160)**	**48.3%**	**266.5%**
Cash/cash equivalents at the year begin:	10 744	2 971	27.7%	5 926	55.2%	2 971	27.7%	3 855	(31.6%)	53.7%
Cash/cash equivalents at the year end:	**7 287**	**5 926**	**81.3%**	**(12 984)**	**(178.2%)**	**(12 984)**	**(178.2%)**	**(1 305)**	**(7.4%)**	**894.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 574	43.7%	390	3.7%	313	3.0%	5 180	49.5%	10 457	23.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	12 831	85.4%	187	1.2%	127	.8%	1 873	12.5%	15 017	34.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(33)	(1.5%)	122	5.4%	106	4.7%	2 052	91.3%	2 247	5.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 577	53.3%	128	4.3%	104	3.5%	1 148	38.8%	2 957	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 424	43.1%	171	5.2%	148	4.5%	1 558	47.2%	3 301	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 333	42.7%	550	5.4%	331	3.3%	4 928	48.6%	10 143	23.0%	-	-	-	-
Total By Income Source	**24 706**	**56.0%**	**1 548**	**3.5%**	**1 130**	**2.6%**	**16 739**	**37.9%**	**44 122**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 226	27.0%	280	6.2%	205	4.5%	2 832	62.3%	4 543	10.3%	-	-	-	-
Commercial	11 544	65.1%	234	1.3%	186	1.0%	5 780	32.6%	17 745	40.2%	-	-	-	-
Households	11 346	57.4%	936	4.7%	717	3.6%	6 770	34.2%	19 769	44.8%	-	-	-	-
Other	590	28.5%	98	4.7%	21	1.0%	1 357	65.7%	2 066	4.7%	-	-	-	-
Total By Customer Group	**24 706**	**56.0%**	**1 548**	**3.5%**	**1 130**	**2.6%**	**16 739**	**37.9%**	**44 122**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 580	25.2%	3 032	21.4%	67	.5%	7 513	52.9%	14 192	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-
Total	**3 583**	**25.2%**	**3 032**	**21.4%**	**67**	**.5%**	**7 513**	**52.9%**	**14 195**	**100.0%**

Contact Details

Municipal Manager	Mr Dalixolo Eric Ngxanga	054 338 7001
Financial Manager	Gaylene Schreiner	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**31 404**	**2 515**	**8.0%**	**26 886**	**85.6%**	**29 401**	**93.6%**	**7 547**	**63.4%**	**256.2%**
Property rates	1 708	0	-	347	20.3%	347	20.3%	(48)	152.0%	(816.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	3 417	2	.1%	26 388	772.2%	26 389	772.3%	958	47.2%	2 653.2%
Service charges - sanitation revenue	1 445	-	-	-	-	-	-	379	50.4%	(100.0%)
Service charges - refuse revenue	1 919	-	-	-	-	-	-	505	50.9%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	485	1	.1%	42	8.7%	43	8.8%	116	47.4%	(63.7%)
Interest earned - external investments	310	-	-	-	-	-	-	3	23.5%	(100.0%)
Interest earned - outstanding debtors	1 767	(0)	-	-	-	(0)	-	552	46.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4	1	19.9%	(3)	(70.0%)	(2)	(50.1%)	0	1.3%	(1 655.6%)
Licences and permits	3	(81)	(2 699.3%)	200	6 661.9%	119	3 962.6%	1	83.7%	37 186.6%
Agency services	171	-	-	-	-	-	-	29	7.1%	(100.0%)
Transfers recognised - operational	19 771	(21)	(.1%)	(87)	(.4%)	(108)	(.5%)	4 768	65.4%	(101.8%)
Other own revenue	22	2 613	11 878.5%	0	.5%	2 613	11 879.1%	16	71.7%	(99.2%)
Gains on disposal of PPE	382	-	-	-	-	-	-	268	226.1%	(100.0%)
Operating Expenditure	**45 569**	**8 652**	**19.0%**	**5 805**	**12.7%**	**14 457**	**31.7%**	**5 531**	**37.5%**	**5.0%**
Employee related costs	14 073	(963)	(6.8%)	2 770	19.7%	1 807	12.8%	2 873	44.6%	(3.6%)
Remuneration of councillors	1 760	-	-	86	4.9%	86	4.9%	412	46.5%	(79.2%)
Debt impairment	5 340	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 191	-	-	-	-	-	-	-	-	-
Finance charges	204	-	-	-	-	-	-	-	9.7%	-
Bulk purchases	899	(67)	(7.5%)	277	30.8%	210	23.3%	22	30.6%	1 140.0%
Other Materials	843	(56)	(6.6%)	169	20.1%	114	13.5%	70	10.7%	141.3%
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 890	10 405	550.5%	-	-	10 405	550.5%	535	24.9%	(100.0%)
Other expenditure	10 370	(667)	(6.4%)	2 503	24.1%	1 836	17.7%	1 619	52.9%	54.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14 165)**	**(6 138)**		**21 081**		**14 944**		**2 016**		
Transfers recognised - capital	14 168	400	2.8%	-	-	400	2.8%	7 494	92.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3**	**(5 738)**		**21 081**		**15 344**		**9 510**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3**	**(5 738)**		**21 081**		**15 344**		**9 510**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3**	**(5 738)**		**21 081**		**15 344**		**9 510**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3**	**(5 738)**		**21 081**		**15 344**		**9 510**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**14 533**	**7 796**	**53.6%**	**4 996**	**34.4%**	**12 792**	**88.0%**	**2 838**	**48.3%**	**76.1%**
National Government	14 168	7 796	55.0%	4 996	35.3%	12 792	90.3%	2 838	56.9%	76.1%
Provincial Government	365	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 533**	**7 796**	**53.6%**	**4 996**	**34.4%**	**12 792**	**88.0%**	**2 838**	**49.3%**	**76.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**14 533**	**7 796**	**53.6%**	**4 996**	**34.4%**	**12 792**	**88.0%**	**2 838**	**48.3%**	**76.1%**
Governance and Administration	**-**	**7 796**	**-**	**4 996**	**-**	**12 792**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	7 796	-	4 996	-	12 792	-	-	-	(100.0%)
Community and Public Safety	**7 189**	**-**	**-**	**-**	**-**	**-**	**-**	**1 659**	**29.4%**	**(100.0%)**
Community & Social Services	6 824	-	-	-	-	-	-	1 659	29.4%	(100.0%)
Sport And Recreation	365	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 344**	**-**	**-**	**-**	**-**	**-**	**-**	**1 178**	**78.1%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 344	-	-	-	-	-	-	1 178	78.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**39 790**	**21 126**	**53.1%**	**863**	**2.2%**	**21 988**	**55.3%**	**15 028**	**70.4%**	**(94.3%)**
Ratepayers and other	**4 657**	**526**	**11.3%**	**863**	**18.5%**	**1 389**	**29.8%**	**3 763**	**49.2%**	**(77.1%)**
Government - operating	19 771	8 899	45.0%	-	-	8 899	45.0%	4 963	67.3%	(100.0%)
Government - capital	14 168	11 701	82.6%	-	-	11 701	82.6%	6 249	92.3%	(100.0%)
Interest	1 194	(0)	-	-	-	(0)	-	53	91.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(27 005)**	**(4 864)**	**18.0%**	**(4 945)**	**18.3%**	**(9 809)**	**36.3%**	**(7 448)**	**72.5%**	**(33.6%)**
Suppliers and employees	(26 801)	(4 864)	18.1%	(4 945)	18.4%	(9 809)	36.6%	(7 448)	73.1%	(33.6%)
Finance charges	(204)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**12 785**	**16 261**	**127.2%**	**(4 082)**	**(31.9%)**	**12 179**	**95.3%**	**7 579**	**66.0%**	**(153.9%)**
Cash Flow from Investing Activities										
Receipts	**382**	**-**	**-**	**-**	**-**	**-**	**-**	**3 297**	**115.4%**	**(100.0%)**
Proceeds on disposal of PPE	382	-	-	-	-	-	-	268	241.5%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	3 029	112.7%	(100.0%)
Payments	**(14 168)**	**(8 935)**	**63.1%**	**(11 356)**	**80.2%**	**(20 291)**	**143.2%**	**(2 217)**	**52.2%**	**412.3%**
Capital assets	(14 168)	(8 935)	63.1%	(11 356)	80.2%	(20 291)	143.2%	(2 217)	52.2%	412.3%
Net Cash from/(used) Investing Activities	**(13 786)**	**(8 935)**	**64.8%**	**(11 356)**	**82.4%**	**(20 291)**	**147.2%**	**1 080**	**7.8%**	**(1 151.4%)**
Cash Flow from Financing Activities										
Receipts	**7**	**0**	**6.3%**	**3**	**41.8%**	**3**	**48.1%**	**3**	**-**	**(.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	0	6.3%	3	41.8%	3	48.1%	3	-	(.2%)
Payments	**(520)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(58.2%)**	**-**
Repayment of borrowing	(520)	-	-	-	-	-	-	-	(58.2%)	-
Net Cash from/(used) Financing Activities	**(513)**	**0**	**(.1%)**	**3**	**(.6%)**	**3**	**(.7%)**	**3**	**(57.7%)**	**(.2%)**
Net Increase/(Decrease) in cash held	**(1 514)**	**7 326**	**(483.9%)**	**(15 435)**	**1 019.5%**	**(8 109)**	**535.6%**	**8 662**	**115.9%**	**(278.2%)**
Cash/cash equivalents at the year begin:	4 465	-	-	7 326	164.1%	-	-	764	37.5%	859.3%
Cash/cash equivalents at the year end:	**2 951**	**7 326**	**248.3%**	**(8 109)**	**(274.8%)**	**(8 109)**	**(274.8%)**	**9 426**	**104.4%**	**(186.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 119	63.8%	432	1.1%	476	1.2%	13 919	34.0%	40 945	58.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	64	1.0%	58	.9%	54	.8%	6 524	97.4%	6 700	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	165	2.5%	150	2.3%	142	2.2%	6 088	93.0%	6 545	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	235	2.5%	228	2.5%	222	2.4%	8 627	92.6%	9 312	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47	.7%	46	.7%	45	.7%	6 572	98.0%	6 710	9.6%	-	-	-	-
Total By Income Source	**26 629**	**37.9%**	**915**	**1.3%**	**938**	**1.3%**	**41 729**	**59.4%**	**70 212**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	76	5.1%	98	6.5%	98	6.6%	1 227	81.8%	1 500	2.1%	-	-	-	-
Commercial	250	14.3%	111	6.4%	43	2.4%	1 347	76.9%	1 751	2.5%	-	-	-	-
Households	25 847	68.0%	282	.7%	293	.8%	11 570	30.5%	37 991	54.1%	-	-	-	-
Other	456	1.6%	424	1.5%	505	1.7%	27 585	95.2%	28 970	41.3%	-	-	-	-
Total By Customer Group	**26 629**	**37.9%**	**915**	**1.3%**	**938**	**1.3%**	**41 729**	**59.4%**	**70 212**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	79	28.2%	11	3.8%	2	.7%	189	67.4%	281	9.5%
Auditor-General	10	.4%	15	.6%	92	3.4%	2 568	95.6%	2 685	90.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**89**	**3.0%**	**25**	**.9%**	**94**	**3.2%**	**2 757**	**93.0%**	**2 965**	**100.0%**

Contact Details

Municipal Manager	Teresa Scheepers	054 833 9500
Financial Manager	Mr D Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**139 691**	**37 738**	**27.0%**	**15 687**	**11.2%**	**53 425**	**38.2%**	**32 876**	**79.5%**	**(52.3%)**
Property rates	14 695	2 114	14.4%	500	3.4%	2 614	17.8%	905	7.5%	(44.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	1 700	-	(100.0%)
Service charges - electricity revenue	32 569	9 680	29.7%	3 164	9.7%	12 844	39.4%	10 138	80.8%	(68.8%)
Service charges - water revenue	13 693	4 554	33.3%	1 598	11.7%	6 151	44.9%	1 393	137.6%	14.7%
Service charges - sanitation revenue	6 186	2 156	34.8%	1 044	16.9%	3 200	51.7%	4 126	198.1%	(74.7%)
Service charges - refuse revenue	3 703	4 418	119.3%	883	23.8%	5 301	143.1%	1 393	104.3%	(36.6%)
Service charges - other	-	-	-	-	-	-	-	621	-	(100.0%)
Rental of facilities and equipment	281	44	15.5%	43	15.1%	86	30.6%	22	2.0%	92.8%
Interest earned - external investments	300	58	19.5%	13	4.3%	71	23.8%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	260	17	6.6%	-	-	17	6.6%	0	.2%	(100.0%)
Licences and permits	374	95	25.5%	0	.1%	96	25.6%	-	-	(100.0%)
Agency services	60	628	1 046.9%	-	-	628	1 046.9%	-	-	-
Transfers recognised - operational	29 685	13 026	43.9%	1 024	3.5%	14 050	47.3%	-	-	(100.0%)
Other own revenue	8 885	948	10.7%	1 618	18.2%	2 566	28.9%	12 575	1 257.5%	(87.1%)
Gains on disposal of PPE	29 000	-	-	5 800	20.0%	5 800	20.0%	-	-	(100.0%)
Operating Expenditure	**168 258**	**26 504**	**15.8%**	**7 650**	**4.5%**	**34 154**	**20.3%**	**34 229**	**45.3%**	**(77.7%)**
Employee related costs	53 018	10 253	19.3%	4 350	8.2%	14 603	27.5%	10 011	47.6%	(56.5%)
Remuneration of councillors	2 603	694	26.7%	218	8.4%	912	35.1%	206	138.1%	6.0%
Debt impairment	12 056	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 076	-	-	-	-	-	-	-	-	-
Finance charges	864	-	-	2	.2%	2	.2%	-	-	(100.0%)
Bulk purchases	29 767	5 746	19.3%	33	.1%	5 779	19.4%	-	-	(100.0%)
Other Materials	-	327	-	-	-	327	-	-	-	-
Contracted services	-	3 719	-	874	-	4 593	-	190	-	359.6%
Transfers and grants	-	1 971	-	1 088	-	3 060	-	2 129	-	(48.9%)
Other expenditure	41 874	3 793	9.1%	1 085	2.6%	4 878	11.7%	21 694	125.9%	(95.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(28 567)**	**11 234**		**8 037**		**19 271**		**(1 353)**		
Transfers recognised - capital	14 282	5 512	38.6%	3 655	25.6%	9 166	64.2%	510	-	617.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	64 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 715**	**16 746**		**11 691**		**28 438**		**(843)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**49 715**	**16 746**		**11 691**		**28 438**		**(843)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 715**	**16 746**		**11 691**		**28 438**		**(843)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 715**	**16 746**		**11 691**		**28 438**		**(843)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**34 700**	**2 541**	**7.3%**	**4 847**	**14.0%**	**7 388**	**21.3%**	**1 581**	**9.4%**	**206.5%**
National Government	20 957	1 150	5.5%	951	4.5%	2 101	10.0%	-	4.9%	(100.0%)
Provincial Government	-	1 150	-	3 791	-	4 941	-	565	773.7%	570.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 957**	**2 300**	**11.0%**	**4 742**	**22.6%**	**7 042**	**33.6%**	**565**	**8.8%**	**738.7%**
Borrowing	7 800	-	-	-	-	-	-	-	-	-
Internally generated funds	5 943	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	240	-	105	-	345	-	1 016	13.2%	(89.7%)
Capital Expenditure Standard Classification	**34 700**	**2 541**	**7.3%**	**4 847**	**14.0%**	**7 388**	**21.3%**	**1 581**	**9.4%**	**206.5%**
Governance and Administration	**1 999**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	445	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	952	-	-	-	-	-	-	-	-	-
Corporate Services	602	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 364**	**240**	**10.2%**	**2 212**	**93.6%**	**2 453**	**103.7%**	**565**	**25.0%**	**291.3%**
Community & Social Services	1 587	240	15.2%	-	-	240	15.2%	-	-	-
Sport And Recreation	273	-	-	-	-	-	-	-	-	-
Public Safety	505	-	-	-	-	-	-	-	-	-
Housing	-	-	-	2 212	-	2 212	-	565	-	291.3%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 112**	**1 596**	**5.5%**	**1 579**	**5.4%**	**3 175**	**10.9%**	**1 016**	**11.7%**	**55.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	29 112	892	3.1%	1 579	5.4%	2 471	8.5%	1 016	11.7%	55.4%
Environmental Protection	-	704	-	-	-	704	-	-	-	-
Trading Services	**810**	**704**	**86.9%**	**1 056**	**130.4%**	**1 760**	**217.3%**	**-**	**6.9%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	230	-	-	-	-	-	-	-	11.4%	-
Waste Water Management	-	704	-	1 056	-	1 760	-	-	10.2%	(100.0%)
Waste Management	580	-	-	-	-	-	-	-	-	-
Other	**415**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**136 666**	**45 141**	**33.0%**	**3 343**	**2.4%**	**48 483**	**35.5%**	**51 834**	**101.6%**	**(93.6%)**
Ratepayers and other	**72 340**	**25 433**	**35.2%**	**3 326**	**4.6%**	**28 760**	**39.8%**	**45 972**	**113.9%**	**(92.8%)**
Government - operating	49 670	14 877	30.0%	-	-	14 877	30.0%	5 850	30.8%	(100.0%)
Government - capital	14 400	4 761	33.1%	-	-	4 761	33.1%	-	-	-
Interest	256	70	27.2%	16	6.4%	86	33.6%	12	8.9%	34.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(150 030)**	**(56 110)**	**37.4%**	**(15 041)**	**10.0%**	**(71 151)**	**47.4%**	**(28 534)**	**17.7%**	**(47.3%)**
Suppliers and employees	(148 900)	(56 110)	37.7%	(15 041)	10.1%	(71 150)	47.8%	(28 534)	19.0%	(47.3%)
Finance charges	(1 130)	(0)	-	-	-	(0)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(13 364)**	**(10 969)**	**82.1%**	**(11 698)**	**87.5%**	**(22 667)**	**169.6%**	**23 300**	**(29.2%)**	**(150.2%)**
Cash Flow from Investing Activities										
Receipts	**16 700**	**7 740**	**46.3%**	**-**	**-**	**7 740**	**46.3%**	**2 009**	**23.6%**	**(100.0%)**
Proceeds on disposal of PPE	14 400	-	-	-	-	-	-	2 000	28.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	9	-	(100.0%)
Decrease in other non-current receivables	2 300	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	7 740	-	-	-	7 740	-	-	-	-
Payments	**(7 000)**	**(8 891)**	**127.0%**	**-**	**-**	**(8 891)**	**127.0%**	**(7 495)**	**22.9%**	**(100.0%)**
Capital assets	(7 000)	(8 891)	127.0%	-	-	(8 891)	127.0%	(7 495)	22.9%	(100.0%)
Net Cash from/(used) Investing Activities	**9 700**	**(1 150)**	**(11.9%)**	**-**	**-**	**(1 150)**	**(11.9%)**	**(5 486)**	**22.8%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**8 050**	**33**	**.4%**	**23**	**.3%**	**56**	**.7%**	**20**	**(2.9%)**	**14.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 800	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	33	13.3%	23	9.2%	56	22.5%	20	-	14.6%
Payments	**(1 130)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 130)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**6 920**	**33**	**.5%**	**23**	**.3%**	**56**	**.8%**	**20**	**1.7%**	**14.6%**
Net Increase/(Decrease) in cash held	**3 256**	**(12 086)**	**(371.2%)**	**(11 675)**	**(358.6%)**	**(23 761)**	**(729.8%)**	**17 834**	**(19.5%)**	**(165.5%)**
Cash/cash equivalents at the year begin:	12 922	29 363	227.2%	17 277	133.7%	29 363	227.2%	30 594	33.3%	(43.5%)
Cash/cash equivalents at the year end:	**16 178**	**17 277**	**106.8%**	**5 602**	**34.6%**	**5 602**	**34.6%**	**48 428**	**(22.7%)**	**(88.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr G Lategan (Acting)	053 313 7300
Financial Manager	Mr Cassius Nkadimang (Acting)	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**66 676**	**22 883**	**34.3%**	**13 589**	**20.4%**	**36 472**	**54.7%**	**8 752**	**54.3%**	**55.3%**
Property rates	8 087	8 595	106.3%	5	.1%	8 599	106.3%	-	109.4%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 815	3 702	22.0%	2 907	17.3%	6 609	39.3%	3 395	32.7%	(14.4%)
Service charges - water revenue	6 337	1 417	22.4%	1 528	24.1%	2 945	46.5%	1 167	41.4%	31.0%
Service charges - sanitation revenue	3 475	957	27.5%	966	27.8%	1 923	55.3%	767	53.0%	26.0%
Service charges - refuse revenue	4 935	1 370	27.8%	1 366	27.7%	2 736	55.4%	1 010	51.0%	35.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	24	19	78.0%	58	241.4%	77	319.3%	(0)	21.5%	(14 583.0%)
Interest earned - external investments	26	6	23.5%	-	-	6	23.5%	5	3.1%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	11	0	1.4%	8	77.0%	9	78.4%	9	30.0%	(9.0%)
Licences and permits	700	387	55.2%	244	34.9%	631	90.1%	72	(144.4%)	238.2%
Agency services	-	5	-	4	-	9	-	-	-	(100.0%)
Transfers recognised - operational	18 842	6 223	33.0%	6 391	33.9%	12 614	66.9%	2 080	61.9%	207.2%
Other own revenue	7 424	199	2.7%	112	1.5%	311	4.2%	248	48.1%	(54.7%)
Gains on disposal of PPE	-	3	-	-	-	3	-	-	-	-
Operating Expenditure	**66 676**	**12 321**	**18.5%**	**10 879**	**16.3%**	**23 200**	**34.8%**	**11 874**	**49.9%**	**(8.4%)**
Employee related costs	14 178	3 302	23.3%	3 754	26.5%	7 056	49.8%	3 287	61.8%	14.2%
Remuneration of councillors	2 142	515	24.1%	480	22.4%	995	46.5%	479	51.0%	.3%
Debt impairment	5 800	-	-	-	-	-	-	225	2.5%	(100.0%)
Depreciation and asset impairment	5 458	-	-	-	-	-	-	-	-	-
Finance charges	2 440	431	17.7%	108	4.4%	539	22.1%	683	240.2%	(84.2%)
Bulk purchases	13 767	3 353	24.4%	2 887	21.0%	6 239	45.3%	2 591	67.9%	11.4%
Other Materials	3 130	320	10.2%	403	12.9%	723	23.1%	310	20.0%	30.0%
Contracted services	3 481	1 301	37.4%	518	14.9%	1 820	52.3%	1 056	48.4%	(50.9%)
Transfers and grants	4 757	1 659	34.9%	1 614	33.9%	3 273	68.8%	643	17.3%	150.9%
Other expenditure	11 523	1 440	12.5%	1 114	9.7%	2 554	22.2%	2 600	70.9%	(57.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**10 562**		**2 711**		**13 273**		**(3 122)**		
Transfers recognised - capital	-	5 702	-	575	-	6 277	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**16 264**		**3 285**		**19 549**		**(3 122)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**16 264**		**3 285**		**19 549**		**(3 122)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**16 264**		**3 285**		**19 549**		**(3 122)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**16 264**		**3 285**		**19 549**		**(3 122)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**22 798**	**1 771**	**7.8%**	**804**	**3.5%**	**2 575**	**11.3%**	**775**	**32.5%**	**3.7%**
National Government	8 898	1 646	18.5%	707	7.9%	2 352	26.4%	775	22.6%	(8.8%)
Provincial Government	3 900	126	3.2%	-	-	126	3.2%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 798**	**1 771**	**13.8%**	**707**	**5.5%**	**2 478**	**19.4%**	**775**	**34.7%**	**(8.8%)**
Borrowing	10 000	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	97	-	97	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**22 798**	**1 771**	**7.8%**	**804**	**3.5%**	**2 575**	**11.3%**	**775**	**23.0%**	**3.7%**
Governance and Administration	**-**	**759**	**-**	**-**	**-**	**759**	**-**	**571**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	571	-	(100.0%)
Corporate Services	-	759	-	-	-	759	-	-	-	-
Community and Public Safety	**3 900**	**1 012**	**26.0%**	**-**	**-**	**1 012**	**26.0%**	**-**	**71.2%**	**-**
Community & Social Services	-	1 012	-	-	-	1 012	-	-	48.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	3 900	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 898**	**-**	**-**	**804**	**4.3%**	**804**	**4.3%**	**204**	**3.3%**	**294.1%**
Electricity	5 000	-	-	-	-	-	-	186	-	(100.0%)
Water	7 645	-	-	573	7.5%	573	7.5%	-	-	(100.0%)
Waste Water Management	-	-	-	178	-	178	-	18	-	891.2%
Waste Management	6 253	-	-	53	.8%	53	.8%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**54 724**	**27 914**	**51.0%**	**13 288**	**24.3%**	**41 201**	**75.3%**	**8 752**	**54.7%**	**51.8%**
Ratepayers and other	**35 856**	**16 379**	**45.7%**	**7 035**	**19.6%**	**23 414**	**65.3%**	**6 668**	**71.4%**	**5.5%**
Government - operating	18 842	6 223	33.0%	5 703	30.3%	11 926	63.3%	2 080	53.8%	174.2%
Government - capital	-	5 304	-	546	-	5 849	-	-	9.8%	(100.0%)
Interest	26	8	32.5%	4	14.6%	12	47.1%	5	3.1%	(17.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(66 676)**	**(11 835)**	**17.8%**	**(10 074)**	**15.1%**	**(21 909)**	**32.9%**	**(8 474)**	**51.5%**	**18.9%**
Suppliers and employees	(59 479)	(10 277)	17.3%	(7 632)	12.8%	(17 909)	30.1%	(7 830)	57.2%	(2.5%)
Finance charges	(2 440)	-	-	(108)	4.4%	(108)	4.4%	-	-	(100.0%)
Transfers and grants	(4 757)	(1 558)	32.8%	(2 333)	49.1%	(3 892)	81.8%	(643)	17.3%	262.7%
Net Cash from/(used) Operating Activities	**(11 952)**	**16 078**	**(134.5%)**	**3 214**	**(26.9%)**	**19 292**	**(161.4%)**	**279**	**67.9%**	**1 053.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(1 872)**	**-**	**(804)**	**-**	**(2 676)**	**-**	**(2 227)**	**36.5%**	**(63.9%)**
Capital assets	-	(1 872)	-	(804)	-	(2 676)	-	(2 227)	36.5%	(63.9%)
Net Cash from/(used) Investing Activities	**-**	**(1 872)**	**-**	**(804)**	**-**	**(2 676)**	**-**	**(2 227)**	**36.5%**	**(63.9%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(323)**	**-**	**(323)**	**-**	**(647)**	**-**	**(683)**	**63.6%**	**(52.6%)**
Repayment of borrowing	-	(323)	-	(323)	-	(647)	-	(683)	63.6%	(52.6%)
Net Cash from/(used) Financing Activities	**-**	**(323)**	**-**	**(323)**	**-**	**(647)**	**-**	**(683)**	**63.6%**	**(52.6%)**
Net Increase/(Decrease) in cash held	**(11 952)**	**13 883**	**(116.2%)**	**2 087**	**(17.5%)**	**15 969**	**(133.6%)**	**(2 630)**	**(341.9%)**	**(179.3%)**
Cash/cash equivalents at the year begin:	(12 582)	1 601	(12.7%)	15 484	(123.1%)	1 601	(12.7%)	5 246	-	195.2%
Cash/cash equivalents at the year end:	**(24 534)**	**15 484**	**(63.1%)**	**17 570**	**(71.6%)**	**17 570**	**(71.6%)**	**2 615**	**(341.9%)**	**571.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 931	17.8%	434	4.0%	308	2.8%	8 191	75.4%	10 863	37.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	911	39.5%	155	6.7%	112	4.9%	1 129	48.9%	2 307	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 281	14.3%	556	6.2%	528	5.9%	6 589	73.6%	8 955	30.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	724	19.1%	131	3.4%	123	3.2%	2 813	74.2%	3 791	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	970	27.3%	163	4.6%	136	3.8%	2 278	64.2%	3 547	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	18.0%	1	3.9%	1	3.9%	23	74.2%	30	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(430)	216.6%	10	(5.0%)	1	(.7%)	220	(110.9%)	(198)	(.7%)	-	-	-	-
Total By Income Source	**5 392**	**18.4%**	**1 450**	**4.9%**	**1 209**	**4.1%**	**21 243**	**72.5%**	**29 294**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	485	14.9%	216	6.6%	182	5.6%	2 377	72.9%	3 260	11.1%	-	-	-	-
Commercial	357	36.9%	113	11.6%	97	10.0%	401	41.5%	968	3.3%	-	-	-	-
Households	4 341	18.1%	1 041	4.3%	856	3.6%	17 775	74.0%	24 013	82.0%	-	-	-	-
Other	208	19.8%	80	7.6%	75	7.1%	690	65.5%	1 053	3.6%	-	-	-	-
Total By Customer Group	**5 392**	**18.4%**	**1 450**	**4.9%**	**1 209**	**4.1%**	**21 243**	**72.5%**	**29 294**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 038	98.6%	28	1.4%	-	-	-	-	2 067	96.6%
Pensions / Retirement	-	-	-	-	16	100.0%	-	-	16	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	3.4%	21	35.8%	34	58.8%	1	2.0%	58	2.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 040**	**95.4%**	**49**	**2.3%**	**50**	**2.3%**	**1**	**.1%**	**2 140**	**100.0%**

Contact Details

Municipal Manager	Samantha M Titus (Acting)	053 384 8600
Financial Manager	Mr Michael Kotze (Acting)	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**57 833**	**19 120**	**33.1%**	**205**	**.4%**	**19 325**	**33.4%**	**17 976**	**54.2%**	**(98.9%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	-	-	-	-	-	-	-	4.7%	-
Interest earned - external investments	175	77	43.9%	112	63.9%	189	107.8%	58	14.0%	91.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 723	18 743	39.3%	-	-	18 743	39.3%	17 040	79.3%	(100.0%)
Other own revenue	9 310	300	3.2%	93	1.0%	393	4.2%	878	5.0%	(89.4%)
Gains on disposal of PPE	575	-	-	-	-	-	-	-	-	-
Operating Expenditure	**54 748**	**12 600**	**23.0%**	**14 721**	**26.9%**	**27 321**	**49.9%**	**15 660**	**45.5%**	**(6.0%)**
Employee related costs	36 954	7 995	21.6%	10 207	27.6%	18 201	49.3%	9 955	52.6%	2.5%
Remuneration of councillors	3 636	763	21.0%	769	21.2%	1 532	42.1%	370	19.4%	107.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 154	-	-	-	-	-	-	-	-	-
Finance charges	-	40	-	-	-	40	-	118	25.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 353	206	15.2%	185	13.7%	391	28.9%	557	-	(66.7%)
Contracted services	-	196	-	77	-	273	-	330	-	(76.8%)
Transfers and grants	-	256	-	192	-	449	-	182	-	5.8%
Other expenditure	11 651	3 144	27.0%	3 291	28.2%	6 435	55.2%	4 148	35.9%	(20.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 085**	**6 520**		**(14 516)**		**(7 996)**		**2 317**		
Transfers recognised - capital	8 700	-	-	-	-	-	-	576	22.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 785**	**6 520**		**(14 516)**		**(7 996)**		**2 893**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11 785**	**6 520**		**(14 516)**		**(7 996)**		**2 893**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 785**	**6 520**		**(14 516)**		**(7 996)**		**2 893**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 785**	**6 520**		**(14 516)**		**(7 996)**		**2 893**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**2 470**	**190**	**7.7%**	**20**	**.8%**	**210**	**8.5%**	**2 932**	**61.9%**	**(99.3%)**
National Government	-	-	-	-	-	-	-	2 932	79.7%	(100.0%)
Provincial Government	-	132	-	-	-	132	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**132**	**-**	**-**	**-**	**132**	**-**	**2 932**	**61.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 470	58	2.4%	20	.8%	79	3.2%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**2 470**	**190**	**7.7%**	**20**	**.8%**	**210**	**8.5%**	**2 932**	**61.9%**	**(99.3%)**
Governance and Administration	**1 460**	**36**	**2.5%**	**20**	**1.4%**	**56**	**3.9%**	**40**	**16.8%**	**(48.3%)**
Executive & Council	110	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	40	6	15.0%	7	17.0%	13	32.0%	-	15.4%	(100.0%)
Corporate Services	1 310	30	2.3%	14	1.0%	44	3.3%	40	18.4%	(65.5%)
Community and Public Safety	**1 010**	**154**	**15.2%**	**-**	**-**	**154**	**15.2%**	**-**	**-**	**-**
Community & Social Services	1 010	154	15.2%	-	-	154	15.2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 892**	**19 484.7%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	2 892	42 680.7%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**69 698**	**22 911**	**32.9%**	**3 084**	**4.4%**	**25 995**	**37.3%**	**28 963**	**89.3%**	**(89.4%)**
Ratepayers and other	**9 360**	**1 461**	**15.6%**	**2 917**	**31.2%**	**4 379**	**46.8%**	**12 754**	**185.2%**	**(77.1%)**
Government - operating	48 723	21 450	44.0%	167	.3%	21 616	44.4%	15 054	76.2%	(98.9%)
Government - capital	11 440	-	-	-	-	-	-	1 101	42.0%	(100.0%)
Interest	175	-	-	-	-	-	-	55	7.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(53 991)**	**(39 961)**	**74.0%**	**4 758**	**(8.8%)**	**(35 203)**	**65.2%**	**(23 839)**	**81.4%**	**(120.0%)**
Suppliers and employees	(53 991)	(39 841)	73.8%	4 758	(8.8%)	(35 083)	65.0%	(23 699)	81.1%	(120.1%)
Finance charges	-	(40)	-	-	-	(40)	-	(118)	-	(100.0%)
Transfers and grants	-	(81)	-	-	-	(81)	-	(22)	-	(100.0%)
Net Cash from/(used) Operating Activities	**15 707**	**(17 050)**	**(108.6%)**	**7 842**	**49.9%**	**(9 208)**	**(58.6%)**	**5 125**	**123.1%**	**53.0%**
Cash Flow from Investing Activities										
Receipts	**575**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	575	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(2 470)**	**(184)**	**7.4%**	**(50)**	**2.0%**	**(234)**	**9.5%**	**(2 932)**	**61.9%**	**(98.3%)**
Capital assets	(2 470)	(184)	7.4%	(50)	2.0%	(234)	9.5%	(2 932)	61.9%	(98.3%)
Net Cash from/(used) Investing Activities	**(1 895)**	**(184)**	**9.7%**	**(50)**	**2.7%**	**(234)**	**12.4%**	**(2 932)**	**64.9%**	**(98.3%)**
Cash Flow from Financing Activities										
Receipts	**-**	**(208)**	**-**	**(404)**	**-**	**(612)**	**-**	**(286)**	**-**	**41.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(208)	-	(404)	-	(612)	-	(286)	-	41.3%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(610)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(610)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(610)**	**(208)**	**34.1%**	**(404)**	**66.2%**	**(612)**	**100.4%**	**(286)**	**213.1%**	**41.3%**
Net Increase/(Decrease) in cash held	**13 202**	**(17 442)**	**(132.1%)**	**7 388**	**56.0%**	**(10 054)**	**(76.2%)**	**1 907**	**478.2%**	**287.4%**
Cash/cash equivalents at the year begin:	2 510	(3 190)	(127.1%)	(20 633)	(822.1%)	(3 190)	(127.1%)	12 893	-	(260.0%)
Cash/cash equivalents at the year end:	**15 712**	**(20 633)**	**(131.3%)**	**(13 245)**	**(84.3%)**	**(13 245)**	**(84.3%)**	**14 800**	**804.1%**	**(189.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	4.2%	-	-	-	-	146	95.8%	153	100.0%	-	-	-	-
Total By Income Source	**6**	**4.2%**	**-**	**-**	**-**	**-**	**146**	**95.8%**	**153**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	4.2%	-	-	-	-	146	95.8%	153	100.0%	-	-	-	-
Total By Customer Group	**6**	**4.2%**	**-**	**-**	**-**	**-**	**146**	**95.8%**	**153**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	38	100.0%	-	-	-	-	-	-	38	100.0%
Total	**38**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**38**	**100.0%**

Contact Details

Municipal Manager	Mr D Ngxanga	054 337 2800
Financial Manager	Mr P Beukes	054 337 2800

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 510 719**	**852 785**	**56.4%**	**170 777**	**11.3%**	**1 023 562**	**67.8%**	**302 162**	**56.5%**	**(43.5%)**
Property rates	367 941	201 263	54.7%	56 113	15.3%	257 375	70.0%	45 974	70.4%	22.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	570 492	487 328	85.4%	(66 709)	(11.7%)	420 619	73.7%	104 145	46.5%	(164.1%)
Service charges - water revenue	203 457	43 201	21.2%	64 835	31.9%	108 036	53.1%	52 224	53.7%	24.1%
Service charges - sanitation revenue	61 541	16 223	26.4%	15 762	25.6%	31 985	52.0%	15 031	50.9%	4.9%
Service charges - refuse revenue	43 744	11 216	25.6%	11 153	25.5%	22 370	51.1%	10 300	50.5%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	15 721	3 964	25.2%	5 084	32.3%	9 048	57.6%	3 613	46.8%	40.7%
Interest earned - external investments	9 000	(813)	(9.0%)	2 824	31.4%	2 011	22.3%	1 047	21.0%	169.7%
Interest earned - outstanding debtors	32 000	11 854	37.0%	14 000	43.7%	25 854	80.8%	8 339	43.2%	67.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 634	1 341	17.6%	939	12.3%	2 280	29.9%	1 172	32.7%	(19.8%)
Licences and permits	3 259	721	22.1%	584	17.9%	1 305	40.0%	542	38.3%	7.7%
Agency services	3 650	1 329	36.4%	2 057	56.3%	3 385	92.7%	1 037	72.8%	98.3%
Transfers recognised - operational	163 883	58 937	36.0%	50 261	30.7%	109 198	66.6%	49 442	67.4%	1.7%
Other own revenue	28 398	16 222	57.1%	14 044	49.5%	30 266	106.6%	9 296	86.2%	51.1%
Gains on disposal of PPE	-	-	-	(170)	-	(170)	-	-	-	(100.0%)
Operating Expenditure	**1 495 603**	**419 517**	**28.1%**	**306 736**	**20.5%**	**726 253**	**48.6%**	**268 362**	**47.7%**	**14.3%**
Employee related costs	490 534	110 299	22.5%	115 200	23.5%	225 500	46.0%	105 661	45.4%	9.0%
Remuneration of councillors	18 607	4 208	22.6%	4 181	22.5%	8 389	45.1%	4 508	48.8%	(7.2%)
Debt impairment	133 000	133 000	100.0%	-	-	133 000	100.0%	-	100.0%	-
Depreciation and asset impairment	49 150	-	-	-	-	-	-	-	-	-
Finance charges	36 718	172	.5%	13 694	37.3%	13 866	37.8%	11 476	30.9%	19.3%
Bulk purchases	379 000	93 623	24.7%	81 100	21.4%	174 723	46.1%	74 372	45.2%	9.0%
Other Materials	83 300	11 893	14.3%	16 723	20.1%	28 615	34.4%	18 128	56.2%	(7.7%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	54 070	4 739	8.8%	2 785	5.2%	7 524	13.9%	676	68.6%	312.3%
Other expenditure	251 225	61 583	24.5%	73 053	29.1%	134 636	53.6%	53 542	39.5%	36.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 115**	**433 268**		**(135 959)**		**297 309**		**33 800**		
Transfers recognised - capital	95 767	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**110 883**	**433 268**		**(135 959)**		**297 309**		**33 800**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**110 883**	**433 268**		**(135 959)**		**297 309**		**33 800**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**110 883**	**433 268**		**(135 959)**		**297 309**		**33 800**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**110 883**	**433 268**		**(135 959)**		**297 309**		**33 800**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**238 867**	**26 658**	**11.2%**	**46 158**	**19.3%**	**72 817**	**30.5%**	**77 366**	**34.0%**	**(40.3%)**
National Government	75 767	8 968	11.8%	24 464	32.3%	33 432	44.1%	3 755	7.8%	551.5%
Provincial Government	20 000	391	2.0%	3 114	15.6%	3 505	17.5%	221	-	1 306.0%
District Municipality	-	693	-	124	-	818	-	-	-	(100.0%)
Other transfers and grants	-	-	-	1 637	-	1 637	-	24 052	52.9%	(93.2%)
Transfers recognised - capital	**95 767**	**10 052**	**10.5%**	**29 339**	**30.6%**	**39 391**	**41.1%**	**28 028**	**25.9%**	**4.7%**
Borrowing	54 100	9 486	17.5%	5 261	9.7%	14 746	27.3%	39 531	36.8%	(86.7%)
Internally generated funds	89 000	7 121	8.0%	11 559	13.0%	18 679	21.0%	9 806	105.6%	17.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**238 867**	**26 658**	**11.2%**	**46 158**	**19.3%**	**72 817**	**30.5%**	**77 366**	**34.0%**	**(40.3%)**
Governance and Administration	**1 000**	**143**	**14.3%**	**122**	**12.2%**	**265**	**26.5%**	**659**	**4.3%**	**(81.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	143	14.3%	122	12.2%	265	26.5%	290	31.6%	(57.8%)
Corporate Services	-	-	-	-	-	-	-	368	-	(100.0%)
Community and Public Safety	**11 722**	**-**	**-**	**1 021**	**8.7%**	**1 021**	**8.7%**	**(149)**	**16.4%**	**(784.0%)**
Community & Social Services	11 722	-	-	-	-	-	-	(149)	16.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	1 021	-	1 021	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 800**	**3 667**	**31.1%**	**7 815**	**66.2%**	**11 482**	**97.3%**	**9 809**	**409.9%**	**(20.3%)**
Planning and Development	11 800	-	-	1 133	9.6%	1 133	9.6%	970	56.4%	16.8%
Road Transport	-	3 667	-	6 682	-	10 349	-	8 839	-	(24.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**150 145**	**22 848**	**15.2%**	**37 201**	**24.8%**	**60 049**	**40.0%**	**67 047**	**33.3%**	**(44.5%)**
Electricity	65 100	7 601	11.7%	12 867	19.8%	20 468	31.4%	31 511	51.3%	(59.2%)
Water	35 000	5 885	16.8%	4 804	13.7%	10 688	30.5%	9 011	218.1%	(46.7%)
Waste Water Management	50 045	9 362	18.7%	19 530	39.0%	28 893	57.7%	26 525	19.3%	(26.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**64 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 431 226**	**408 044**	**28.5%**	**352 896**	**24.7%**	**760 940**	**53.2%**	**326 481**	**51.4%**	**8.1%**
Ratepayers and other	**1 155 536**	**313 993**	**27.2%**	**250 178**	**21.7%**	**564 171**	**48.8%**	**226 690**	**50.9%**	**10.4%**
Government - operating	163 883	63 674	38.9%	50 261	30.7%	113 935	69.5%	49 442	68.3%	1.7%
Government - capital	95 767	19 336	20.2%	35 633	37.2%	54 969	57.4%	44 660	43.1%	(20.2%)
Interest	16 040	11 041	68.8%	16 824	104.9%	27 865	173.7%	5 689	21.0%	195.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 261 954)**	**(373 595)**	**29.6%**	**(321 714)**	**25.5%**	**(695 309)**	**55.1%**	**(268 529)**	**49.2%**	**19.8%**
Suppliers and employees	(1 221 166)	(368 684)	30.2%	(305 235)	25.0%	(673 919)	55.2%	(256 378)	49.7%	19.1%
Finance charges	(36 718)	(172)	.5%	(13 694)	37.3%	(13 866)	37.8%	(11 476)	30.9%	19.3%
Transfers and grants	(4 070)	(4 739)	116.4%	(2 785)	68.4%	(7 524)	184.9%	(676)	68.6%	312.3%
Net Cash from/(used) Operating Activities	**169 272**	**34 449**	**20.4%**	**31 181**	**18.4%**	**65 631**	**38.8%**	**57 952**	**63.5%**	**(46.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(238 867)**	**(26 658)**	**11.2%**	**(46 158)**	**19.3%**	**(72 817)**	**30.5%**	**(77 366)**	**34.0%**	**(40.3%)**
Capital assets	(238 867)	(26 658)	11.2%	(46 158)	19.3%	(72 817)	30.5%	(77 366)	34.0%	(40.3%)
Net Cash from/(used) Investing Activities	**(238 867)**	**(26 658)**	**11.2%**	**(46 158)**	**19.3%**	**(72 817)**	**30.5%**	**(77 366)**	**34.0%**	**(40.3%)**
Cash Flow from Financing Activities										
Receipts	**55 263**	**14 797**	**26.8%**	**11 557**	**20.9%**	**26 354**	**47.7%**	**46 336**	**36.9%**	**(75.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	54 100	14 797	27.4%	11 557	21.4%	26 354	48.7%	46 336	37.1%	(75.1%)
Increase (decrease) in consumer deposits	1 163	-	-	-	-	-	-	-	-	-
Payments	**(15 115)**	**-**	**-**	**(9 338)**	**61.8%**	**(9 338)**	**61.8%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(15 115)	-	-	(9 338)	61.8%	(9 338)	61.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**40 148**	**14 797**	**36.9%**	**2 219**	**5.5%**	**17 016**	**42.4%**	**46 336**	**42.2%**	**(95.2%)**
Net Increase/(Decrease) in cash held	**(29 447)**	**22 588**	**(76.7%)**	**(12 758)**	**43.3%**	**9 830**	**(33.4%)**	**26 922**	**214.6%**	**(147.4%)**
Cash/cash equivalents at the year begin:	245 000	323 965	132.2%	346 553	141.5%	323 965	132.2%	219 434	145.7%	57.9%
Cash/cash equivalents at the year end:	**215 553**	**346 553**	**160.8%**	**333 795**	**154.9%**	**333 795**	**154.9%**	**246 357**	**164.1%**	**35.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 610	9.4%	31 089	13.5%	12 202	5.3%	165 031	71.8%	229 931	20.1%	-	-	86 145	37.0%
Trade and Other Receivables from Exchange Transactions - Electric	222 937	70.4%	18 481	5.8%	6 692	2.1%	68 672	21.7%	316 782	27.7%	-	-	118 684	37.0%
Receivables from Non-exchange Transactions - Property Rates	17 026	7.1%	7 128	3.0%	5 296	2.2%	209 288	87.7%	238 739	20.9%	-	-	89 445	37.0%
Receivables from Exchange Transactions - Waste Water Manageme	4 788	7.6%	3 249	5.1%	2 829	4.5%	52 361	82.8%	63 228	5.5%	-	-	23 689	37.0%
Receivables from Exchange Transactions - Waste Management	3 800	7.5%	2 378	4.7%	2 081	4.1%	42 634	83.8%	50 893	4.4%	-	-	19 067	37.0%
Receivables from Exchange Transactions - Property Rental Debtors	532	2.5%	470	2.2%	476	2.3%	19 533	93.0%	21 010	1.8%	-	-	7 872	37.0%
Interest on Arrear Debtor Accounts	4 807	3.4%	4 673	3.3%	4 660	3.3%	126 037	89.9%	140 177	12.3%	-	-	52 518	37.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	701	.8%	1 017	1.2%	446	.5%	81 076	97.4%	83 240	7.3%	-	-	31 186	37.0%
Total By Income Source	**276 200**	**24.1%**	**68 485**	**6.0%**	**34 683**	**3.0%**	**764 633**	**66.8%**	**1 144 000**	**100.0%**	**-**	**-**	**428 605**	**37.0%**
Debtors Age Analysis By Customer Group														
Organs of State	194 381	47.8%	6 029	1.5%	4 234	1.0%	201 592	49.6%	406 236	35.5%	-	-	152 198	37.0%
Commercial	38 783	22.4%	18 870	10.9%	8 146	4.7%	107 619	62.1%	173 418	15.2%	-	-	64 972	37.0%
Households	40 489	7.4%	42 945	7.9%	21 619	4.0%	440 757	80.8%	545 811	47.7%	-	-	204 491	37.0%
Other	2 546	13.7%	641	3.5%	684	3.7%	14 665	79.1%	18 536	1.6%	-	-	6 944	37.0%
Total By Customer Group	**276 200**	**24.1%**	**68 485**	**6.0%**	**34 683**	**3.0%**	**764 633**	**66.8%**	**1 144 000**	**100.0%**	**-**	**-**	**428 605**	**37.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	23 801	100.0%	-	-	-	-	-	-	23 801	24.1%
Bulk Water	7 118	43.0%	9 429	57.0%	-	-	-	-	16 547	16.8%
PAYE deductions	5 245	100.0%	-	-	-	-	-	-	5 245	5.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 081	100.0%	-	-	-	-	-	-	5 081	5.1%
Loan repayments	22 970	100.0%	-	-	-	-	-	-	22 970	23.3%
Trade Creditors	14 583	100.0%	-	-	-	-	-	-	14 583	14.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	53	.5%	53	.5%	-	-	10 425	99.0%	10 531	10.7%
Total	**78 851**	**79.8%**	**9 482**	**9.6%**	**-**	**-**	**10 425**	**10.6%**	**98 759**	**100.0%**

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Ms Z L Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**107 601**	**37 237**	**34.6%**	**16 110**	**15.0%**	**53 347**	**49.6%**	**12 177**	**38.8%**	**32.3%**
Property rates	4 500	1 361	30.2%	1 242	27.6%	2 602	57.8%	864	23.9%	43.8%
Property rates - penalties and collection charges	-	-	-	3	-	3	-	2	-	46.0%
Service charges - electricity revenue	20 460	7 433	36.3%	4 769	23.3%	12 202	59.6%	3 626	36.6%	31.5%
Service charges - water revenue	11 315	2 519	22.3%	3 353	29.6%	5 871	51.9%	2 386	33.4%	40.5%
Service charges - sanitation revenue	2 230	607	27.2%	521	23.4%	1 128	50.6%	511	34.1%	2.1%
Service charges - refuse revenue	5 957	1 500	25.2%	1 502	25.2%	3 002	50.4%	1 380	31.4%	8.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	200	64	32.2%	55	27.6%	120	59.8%	41	-	35.2%
Interest earned - external investments	220	21	9.5%	61	27.6%	82	37.1%	-	18.0%	(100.0%)
Interest earned - outstanding debtors	11 220	3 593	32.0%	4 496	40.1%	8 089	72.1%	2 847	92.0%	57.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	17	-	-	1	4.1%	1	4.1%	0	48.6%	775.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	14	-	15	-	29	-	-	-	(100.0%)
Transfers recognised - operational	51 395	20 084	39.1%	-	-	20 084	39.1%	500	38.6%	(100.0%)
Other own revenue	87	42	48.4%	88	100.7%	130	149.1%	21	-	322.3%
Gains on disposal of PPE	-	-	-	5	-	5	-	-	-	(100.0%)
Operating Expenditure	**107 595**	**19 413**	**18.0%**	**21 231**	**19.7%**	**40 645**	**37.8%**	**17 588**	**51.5%**	**20.7%**
Employee related costs	31 791	8 014	25.2%	10 725	33.7%	18 739	58.9%	6 859	43.2%	56.4%
Remuneration of councillors	3 800	685	18.0%	685	18.0%	1 370	36.0%	731	45.9%	(6.3%)
Debt impairment	24 511	55	.2%	1 726	7.0%	1 780	7.3%	102	5.6%	1 595.0%
Depreciation and asset impairment	450	-	-	17	3.8%	17	3.8%	-	-	(100.0%)
Finance charges	-	15	-	-	-	15	-	-	-	-
Bulk purchases	33 000	5 590	16.9%	5 209	15.8%	10 799	32.7%	5 261	66.7%	(1.0%)
Other Materials	-	1 210	-	324	-	1 534	-	543	-	(40.4%)
Contracted services	4 670	1 039	22.3%	666	14.3%	1 705	36.5%	1 442	75.2%	(53.8%)
Transfers and grants	-	239	-	365	-	604	-	168	-	117.4%
Other expenditure	9 373	2 566	27.4%	1 515	16.2%	4 081	43.5%	2 483	41.6%	(39.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6**	**17 824**		**(5 121)**		**12 702**		**(5 411)**		
Transfers recognised - capital	-	4 996	-	-	-	4 996	-	-	4.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	53	.1%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**6**	**22 820**		**(5 121)**		**17 698**		**(5 358)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6**	**22 820**		**(5 121)**		**17 698**		**(5 358)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6**	**22 820**		**(5 121)**		**17 698**		**(5 358)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6**	**22 820**		**(5 121)**		**17 698**		**(5 358)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**0**	**2 721**	**############**	**10 038**	**############**	**12 759**	**############**	**13 733**	**############**	**(26.9%)**
National Government	0	2 652	265 226 500.0%	5 099	509 921 200.0%	7 751	775 147 700.0%	13 615	##########	(62.5%)
Provincial Government	-	-	-	4 851	-	4 851	-	-	-	(100.0%)
District Municipality	-	69	-	-	-	69	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**0**	**2 721**	**272 085 700.0%**	**9 950**	**995 008 900.0%**	**12 671**	**############**	**13 615**	**############**	**(26.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	88	-	88	-	118	-	(25.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**0**	**2 721**	**272 085 700.0%**	**10 038**	**############**	**12 759**	**############**	**13 733**	**############**	**(26.9%)**
Governance and Administration	**0**	**-**	**-**	**88**	**8 818 800.0%**	**88**	**8 818 800.0%**	**-**	**-**	**(100.0%)**
Executive & Council	0	-	-	28	2 754 800.0%	28	2 754 800.0%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	61	-	61	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**4 851**	**-**	**4 851**	**-**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	4 851	-	4 851	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**2 349**	**-**	**3 628**	**-**	**5 977**	**-**	**11 701**	**-**	**(69.0%)**
Planning and Development	-	-	-	-	-	-	-	118	-	(100.0%)
Road Transport	-	2 349	-	3 628	-	5 977	-	11 583	-	(68.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**372**	**-**	**1 471**	**-**	**1 843**	**-**	**2 032**	**-**	**(27.6%)**
Electricity	-	303	-	128	-	431	-	2 032	-	(93.7%)
Water	-	69	-	1 343	-	1 412	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**-**	**42 301**	**-**	**37 738**	**-**	**80 039**	**-**	**12 187**	**49.3%**	**209.7%**
Ratepayers and other	**-**	**13 539**	**-**	**11 548**	**-**	**25 088**	**-**	**8 840**	**87.5%**	**30.6%**
Government - operating	-	20 084	-	-	-	20 084	-	500	37.9%	(100.0%)
Government - capital	-	5 065	-	21 633	-	26 698	-	-	29.9%	(100.0%)
Interest	-	3 614	-	4 557	-	8 171	-	2 847	11 058.7%	60.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(19 413)**	**-**	**(21 422)**	**-**	**(40 835)**	**-**	**(17 588)**	**60.5%**	**21.8%**
Suppliers and employees	-	(19 159)	-	(21 058)	-	(40 217)	-	(17 420)	60.4%	20.9%
Finance charges	-	(15)	-	-	-	(15)	-	-	-	-
Transfers and grants	-	(239)	-	(365)	-	(604)	-	(168)	-	117.4%
Net Cash from/(used) Operating Activities	**-**	**22 888**	**-**	**16 316**	**-**	**39 204**	**-**	**(5 401)**	**29.3%**	**(402.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**5**	**-**	**5**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	5	-	5	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(2 721)**	**-**	**(10 207)**	**-**	**(12 928)**	**-**	**(13 655)**	**24.5%**	**(25.3%)**
Capital assets	-	(2 721)	-	(10 207)	-	(12 928)	-	(13 655)	24.5%	(25.3%)
Net Cash from/(used) Investing Activities	**-**	**(2 721)**	**-**	**(10 202)**	**-**	**(12 922)**	**-**	**(13 655)**	**24.5%**	**(25.3%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**20 167**	**-**	**6 114**	**-**	**26 282**	**-**	**(19 056)**	**17.5%**	**(132.1%)**
Cash/cash equivalents at the year begin:	-	-	-	20 167	-	-	-	13 013	-	55.0%
Cash/cash equivalents at the year end:	**-**	**20 167**	**-**	**26 282**	**-**	**26 282**	**-**	**(6 044)**	**17.5%**	**(534.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 582	3.2%	1 553	3.2%	1 540	3.1%	44 590	90.5%	49 265	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 158	7.3%	827	5.2%	898	5.6%	13 059	81.9%	15 942	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	574	2.7%	493	2.3%	442	2.0%	20 068	93.0%	21 577	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	225	2.6%	264	3.0%	230	2.6%	8 016	91.8%	8 734	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	696	2.9%	671	2.8%	659	2.7%	22 218	91.6%	24 243	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	29.4%	4	23.7%	2	11.4%	6	35.5%	16	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	176	.5%	176	.5%	346	1.1%	31 356	97.8%	32 054	21.1%	-	-	-	-
Total By Income Source	**4 415**	**2.9%**	**3 986**	**2.6%**	**4 117**	**2.7%**	**139 312**	**91.8%**	**151 830**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	201	5.4%	119	3.2%	319	8.6%	3 062	82.7%	3 701	2.4%	-	-	-	-
Commercial	718	4.4%	592	3.6%	631	3.9%	14 316	88.1%	16 259	10.7%	-	-	-	-
Households	1 978	3.2%	1 793	2.9%	1 808	2.9%	56 952	91.1%	62 531	41.2%	-	-	-	-
Other	1 517	2.2%	1 481	2.1%	1 359	2.0%	64 982	93.7%	69 340	45.7%	-	-	-	-
Total By Customer Group	**4 415**	**2.9%**	**3 986**	**2.6%**	**4 117**	**2.7%**	**139 312**	**91.8%**	**151 830**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26	2.8%	317	34.5%	274	29.8%	302	32.8%	920	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**26**	**2.8%**	**317**	**34.5%**	**274**	**29.8%**	**302**	**32.8%**	**920**	**100.0%**

Contact Details

Municipal Manager	Mr M H Robertson	053 531 0671
Financial Manager	Mr Peter Wakelin	053 531 0671

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**78 512**	**19 420**	**24.7%**	**17 753**	**22.6%**	**37 173**	**47.3%**	**21 098**	**58.3%**	**(15.9%)**
Property rates	4 480	956	21.3%	685	15.3%	1 642	36.6%	918	41.7%	(25.4%)
Property rates - penalties and collection charges	1 000	448	44.8%	467	46.7%	915	91.5%	616	121.3%	(24.2%)
Service charges - electricity revenue	14 797	3 641	24.6%	3 358	22.7%	6 999	47.3%	3 979	61.2%	(15.6%)
Service charges - water revenue	6 465	749	11.6%	964	14.9%	1 713	26.5%	1 179	44.2%	(18.2%)
Service charges - sanitation revenue	3 999	926	23.2%	606	15.2%	1 532	38.3%	844	48.4%	(28.2%)
Service charges - refuse revenue	3 384	876	25.9%	583	17.2%	1 459	43.1%	790	48.2%	(26.2%)
Service charges - other	-	8	-	1	-	9	-	8	-	(86.7%)
Rental of facilities and equipment	45	7	14.9%	3	6.6%	10	21.5%	5	19.9%	(45.7%)
Interest earned - external investments	53	25	48.5%	(21)	(40.3%)	4	8.2%	16	52.4%	(228.3%)
Interest earned - outstanding debtors	6 200	635	10.2%	681	11.0%	1 316	21.2%	845	26.4%	(19.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	763	63	8.2%	(21)	(2.7%)	42	5.5%	349	76.4%	(106.0%)
Licences and permits	427	114	26.8%	4	1.0%	119	27.8%	24	33.1%	(82.1%)
Agency services	13	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	36 815	10 915	29.6%	10 572	28.7%	21 487	58.4%	11 500	66.8%	(8.1%)
Other own revenue	73	57	78.8%	(130)	(178.4%)	(73)	(99.6%)	24	67.7%	(634.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**105 532**	**22 837**	**21.6%**	**23 589**	**22.4%**	**46 426**	**44.0%**	**55 128**	**49.9%**	**(57.2%)**
Employee related costs	28 744	6 448	22.4%	8 177	28.4%	14 625	50.9%	8 788	46.7%	(7.0%)
Remuneration of councillors	2 937	705	24.0%	707	24.1%	1 413	48.1%	691	36.7%	2.3%
Debt impairment	16 685	4 171	25.0%	4 171	25.0%	8 342	50.0%	27 198	50.0%	(84.7%)
Depreciation and asset impairment	11 297	2 824	25.0%	2 824	25.0%	5 649	50.0%	5 137	50.0%	(45.0%)
Finance charges	100	-	-	-	-	-	-	-	-	-
Bulk purchases	16 488	5 121	31.1%	3 804	23.1%	8 925	54.1%	2 782	30.3%	36.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 265	37	1.6%	547	24.2%	584	25.8%	171	10.8%	220.0%
Transfers and grants	8 229	1 071	13.0%	857	10.4%	1 928	23.4%	6 415	143.2%	(86.6%)
Other expenditure	18 789	2 460	13.1%	2 501	13.3%	4 961	26.4%	3 945	32.8%	(36.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 020)**	**(3 417)**		**(5 836)**		**(9 253)**		**(34 030)**		
Transfers recognised - capital	20 235	11 488	56.8%	800	4.0%	12 288	60.7%	-	76.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(6 785)**	**8 070**		**(5 036)**		**3 034**		**(34 030)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(6 785)**	**8 070**		**(5 036)**		**3 034**		**(34 030)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(6 785)**	**8 070**		**(5 036)**		**3 034**		**(34 030)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(6 785)**	**8 070**		**(5 036)**		**3 034**		**(34 030)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**20 235**	**354**	**1.7%**	**901**	**4.5%**	**1 255**	**6.2%**	**4 980**	**79.8%**	**(81.9%)**
National Government	20 235	354	1.7%	901	4.5%	1 255	6.2%	4 980	79.8%	(81.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 235**	**354**	**1.7%**	**901**	**4.5%**	**1 255**	**6.2%**	**4 980**	**79.8%**	**(81.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**20 235**	**354**	**1.7%**	**901**	**4.5%**	**1 255**	**6.2%**	**4 980**	**79.8%**	**(81.9%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 435**	**-**	**-**	**901**	**7.2%**	**901**	**7.2%**	**4 980**	**79.8%**	**(81.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 435	-	-	901	7.2%	901	7.2%	4 980	79.8%	(81.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 800**	**354**	**4.5%**	**-**	**-**	**354**	**4.5%**	**-**	**-**	**-**
Electricity	7 800	354	4.5%	-	-	354	4.5%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**73 888**	**35 548**	**48.1%**	**5 135**	**6.9%**	**40 683**	**55.1%**	**4 236**	**48.7%**	**21.2%**
Ratepayers and other	**25 943**	**13 146**	**50.7%**	**4 135**	**15.9%**	**17 281**	**66.6%**	**4 236**	**54.2%**	**(2.4%)**
Government - operating	33 334	10 915	32.7%	-	-	10 915	32.7%	-	34.1%	-
Government - capital	12 435	11 488	92.4%	1 000	8.0%	12 488	100.4%	-	76.3%	(100.0%)
Interest	2 176	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(59 273)**	**(15 812)**	**26.7%**	**(16 475)**	**27.8%**	**(32 287)**	**54.5%**	**(18 719)**	**40.7%**	**(12.0%)**
Suppliers and employees	(51 348)	(14 741)	28.7%	(15 618)	30.4%	(30 359)	59.1%	(16 377)	42.0%	(4.6%)
Finance charges	(160)	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 765)	(1 071)	13.8%	(857)	11.0%	(1 928)	24.8%	(2 341)	32.5%	(63.4%)
Net Cash from/(used) Operating Activities	**14 614**	**19 737**	**135.0%**	**(11 340)**	**(77.6%)**	**8 396**	**57.5%**	**(14 483)**	**99.0%**	**(21.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(12 435)**	**(365)**	**2.9%**	**(119)**	**1.0%**	**(484)**	**3.9%**	**(4 074)**	**72.8%**	**(97.1%)**
Capital assets	(12 435)	(365)	2.9%	(119)	1.0%	(484)	3.9%	(4 074)	72.8%	(97.1%)
Net Cash from/(used) Investing Activities	**(12 435)**	**(365)**	**2.9%**	**(119)**	**1.0%**	**(484)**	**3.9%**	**(4 074)**	**94.5%**	**(97.1%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 179**	**19 371**	**888.8%**	**(11 459)**	**(525.8%)**	**7 912**	**363.1%**	**(18 556)**	**186.8%**	**(38.2%)**
Cash/cash equivalents at the year begin:	4 275	-	-	19 371	453.1%	-	-	19 538	-	(.9%)
Cash/cash equivalents at the year end:	**6 454**	**19 371**	**300.1%**	**7 912**	**122.6%**	**7 912**	**122.6%**	**981**	**20.4%**	**706.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Floyd Leeuw	053 497 3111
Financial Manager	H S Oberholzer	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**192 026**	**52 114**	**27.1%**	**47 995**	**25.0%**	**100 110**	**52.1%**	**52 865**	**60.7%**	**(9.2%)**
Property rates	12 216	2 758	22.6%	2 469	20.2%	5 227	42.8%	2 129	49.9%	16.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	60 745	8 440	13.9%	9 167	15.1%	17 607	29.0%	12 021	44.7%	(23.7%)
Service charges - water revenue	16 843	5 237	31.1%	6 490	38.5%	11 727	69.6%	5 838	58.4%	11.2%
Service charges - sanitation revenue	9 441	2 426	25.7%	2 422	25.7%	4 849	51.4%	2 281	52.4%	6.2%
Service charges - refuse revenue	6 230	1 532	24.6%	1 555	25.0%	3 087	49.6%	1 467	52.4%	6.0%
Service charges - other	-	0	-	-	-	0	-	8	-	(100.0%)
Rental of facilities and equipment	319	110	34.5%	74	23.2%	184	57.7%	70	180.9%	6.2%
Interest earned - external investments	2 163	720	33.3%	392	18.1%	1 113	51.4%	633	274.9%	(38.1%)
Interest earned - outstanding debtors	8 451	2 113	25.0%	2 209	26.1%	4 322	51.1%	2 020	49.0%	9.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	80	34	42.6%	22	27.0%	56	69.6%	18	27.2%	22.3%
Licences and permits	1 627	406	24.9%	374	23.0%	779	47.9%	378	41.5%	(1.2%)
Agency services	1 172	255	21.8%	362	30.9%	617	52.7%	279	73.3%	29.8%
Transfers recognised - operational	71 781	27 714	38.6%	22 352	31.1%	50 066	69.7%	25 547	77.8%	(12.5%)
Other own revenue	959	367	38.3%	109	11.3%	476	49.6%	177	69.3%	(38.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**187 545**	**38 614**	**20.6%**	**38 066**	**20.3%**	**76 679**	**40.9%**	**36 110**	**37.9%**	**5.4%**
Employee related costs	44 376	11 279	25.4%	11 520	26.0%	22 800	51.4%	10 401	35.5%	10.8%
Remuneration of councillors	4 303	1 013	23.5%	1 014	23.6%	2 027	47.1%	1 059	40.0%	(4.3%)
Debt impairment	18 048	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 293	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	55 000	17 186	31.2%	12 223	22.2%	29 409	53.5%	10 979	54.0%	11.3%
Other Materials	5 452	998	18.3%	1 383	25.4%	2 381	43.7%	1 003	32.1%	37.8%
Contracted services	13 199	3 129	23.7%	2 226	16.9%	5 355	40.6%	1 092	29.0%	103.8%
Transfers and grants	-	134	-	2 111	-	2 245	-	-	-	(100.0%)
Other expenditure	39 874	4 873	12.2%	7 589	19.0%	12 462	31.3%	11 575	38.1%	(34.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 481**	**13 500**		**9 930**		**23 430**		**16 755**		
Transfers recognised - capital	45 594	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**50 074**	**13 500**		**9 930**		**23 430**		**16 755**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**50 074**	**13 500**		**9 930**		**23 430**		**16 755**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**50 074**	**13 500**		**9 930**		**23 430**		**16 755**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50 074**	**13 500**		**9 930**		**23 430**		**16 755**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**45 594**	**11 575**	**25.4%**	**8 488**	**18.6%**	**20 063**	**44.0%**	**13 923**	**35.1%**	**(39.0%)**
National Government	35 382	10 673	30.2%	7 131	20.2%	17 804	50.3%	13 833	78.3%	(48.5%)
Provincial Government	-	-	-	-	-	-	-	30	.2%	(100.0%)
District Municipality	4 200	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 582**	**10 673**	**27.0%**	**7 131**	**18.0%**	**17 804**	**45.0%**	**13 863**	**38.4%**	**(48.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 012	902	15.0%	1 357	22.6%	2 259	37.6%	58	1.5%	2 250.1%
Public contributions and donations	-	-	-	-	-	-	-	1	.1%	(100.0%)
Capital Expenditure Standard Classification	**45 594**	**11 575**	**25.4%**	**8 488**	**18.6%**	**20 063**	**44.0%**	**13 923**	**35.1%**	**(39.0%)**
Governance and Administration	**1 481**	**-**	**-**	**31**	**2.1%**	**31**	**2.1%**	**33**	**4.4%**	**(6.4%)**
Executive & Council	720	-	-	-	-	-	-	1	1.5%	(100.0%)
Budget & Treasury Office	81	-	-	-	-	-	-	32	8.5%	(100.0%)
Corporate Services	680	-	-	31	4.6%	31	4.6%	-	-	(100.0%)
Community and Public Safety	**592**	**16**	**2.7%**	**-**	**-**	**16**	**2.7%**	**30**	**7.2%**	**(100.0%)**
Community & Social Services	142	16	11.4%	-	-	16	11.4%	30	7.2%	(100.0%)
Sport And Recreation	450	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 803**	**2 386**	**62.7%**	**1 208**	**31.8%**	**3 594**	**94.5%**	**5 922**	**110.1%**	**(79.6%)**
Planning and Development	-	52	-	2	-	55	-	20	-	(88.6%)
Road Transport	3 803	2 333	61.3%	1 206	31.7%	3 539	93.1%	5 902	110.0%	(79.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**39 718**	**9 173**	**23.1%**	**7 249**	**18.3%**	**16 422**	**41.3%**	**7 938**	**26.7%**	**(8.7%)**
Electricity	1 902	-	-	118	6.2%	118	6.2%	-	3.0%	(100.0%)
Water	33 649	9 173	27.3%	7 131	21.2%	16 304	48.5%	6 275	27.1%	13.6%
Waste Water Management	4 167	-	-	-	-	-	-	1 663	58.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**237 539**	**69 679**	**29.3%**	**56 429**	**23.8%**	**126 107**	**53.1%**	**63 145**	**77.5%**	**(10.6%)**
Ratepayers and other	**109 551**	**21 567**	**19.7%**	**23 042**	**21.0%**	**44 609**	**40.7%**	**24 664**	**49.4%**	**(6.6%)**
Government - operating	71 781	30 648	42.7%	22 650	31.6%	53 298	74.3%	22 861	78.7%	(.9%)
Government - capital	45 594	16 744	36.7%	10 344	22.7%	27 088	59.4%	14 987	-	(31.0%)
Interest	10 613	720	6.8%	392	3.7%	1 113	10.5%	633	21.0%	(38.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(162 204)**	**(38 526)**	**23.8%**	**(38 057)**	**23.5%**	**(76 583)**	**47.2%**	**(36 063)**	**58.8%**	**5.5%**
Suppliers and employees	(162 204)	(38 392)	23.7%	(35 946)	22.2%	(74 338)	45.8%	(36 063)	58.8%	(.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(134)	-	(2 111)	-	(2 245)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**75 335**	**31 152**	**41.4%**	**18 372**	**24.4%**	**49 524**	**65.7%**	**27 082**	**664.1%**	**(32.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**50 000**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	50 000	-	(100.0%)
Payments	**(45 594)**	**(12 981)**	**28.5%**	**(9 485)**	**20.8%**	**(22 465)**	**49.3%**	**(13 044)**	**-**	**(27.3%)**
Capital assets	(45 594)	(12 981)	28.5%	(9 485)	20.8%	(22 465)	49.3%	(13 044)	-	(27.3%)
Net Cash from/(used) Investing Activities	**(45 594)**	**(12 981)**	**28.5%**	**(9 485)**	**20.8%**	**(22 465)**	**49.3%**	**36 956**	**-**	**(125.7%)**
Cash Flow from Financing Activities										
Receipts	**196**	**10**	**4.9%**	**-**	**-**	**10**	**4.9%**	**213**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	196	10	4.9%	-	-	10	4.9%	213	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**196**	**10**	**4.9%**	**-**	**-**	**10**	**4.9%**	**213**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**29 937**	**18 181**	**60.7%**	**8 887**	**29.7%**	**27 068**	**90.4%**	**64 251**	**1 191.2%**	**(86.2%)**
Cash/cash equivalents at the year begin:	19 301	41 968	217.4%	60 149	311.6%	41 968	217.4%	10 417	-	477.4%
Cash/cash equivalents at the year end:	**49 239**	**60 149**	**122.2%**	**69 036**	**140.2%**	**69 036**	**140.2%**	**74 668**	**1 376.2%**	**(7.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 513	5.7%	1 827	4.1%	950	2.1%	39 038	88.1%	44 328	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 250	24.9%	1 009	11.2%	405	4.5%	5 382	59.5%	9 047	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	789	3.9%	623	3.1%	564	2.8%	18 134	90.2%	20 110	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	576	1.7%	513	1.5%	479	1.4%	33 096	95.5%	34 663	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	361	1.6%	324	1.4%	305	1.4%	21 357	95.6%	22 347	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	777	1.8%	749	1.8%	733	1.7%	40 486	94.7%	42 745	24.7%	-	-	-	-
Total By Income Source	**7 267**	**4.2%**	**5 044**	**2.9%**	**3 435**	**2.0%**	**157 493**	**90.9%**	**173 239**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	482	4.9%	451	4.6%	285	2.9%	8 549	87.5%	9 766	5.6%	-	-	-	-
Commercial	2 489	30.7%	969	11.9%	461	5.7%	4 201	51.7%	8 119	4.7%	-	-	-	-
Households	3 854	2.6%	3 288	2.2%	2 549	1.7%	138 030	93.4%	147 721	85.3%	-	-	-	-
Other	443	5.8%	336	4.4%	141	1.8%	6 713	88.0%	7 632	4.4%	-	-	-	-
Total By Customer Group	**7 267**	**4.2%**	**5 044**	**2.9%**	**3 435**	**2.0%**	**157 493**	**90.9%**	**173 239**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	51	29.4%	74	42.1%	45	25.8%	5	2.7%	174	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**51**	**29.4%**	**74**	**42.1%**	**45**	**25.8%**	**5**	**2.7%**	**174**	**100.0%**

Contact Details

Municipal Manager	Mr Moeketsi P Dichaba	053 474 9700
Financial Manager	Mr Tymothy Sediti	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**99 479**	**32 662**	**32.8%**	**34 714**	**34.9%**	**67 375**	**67.7%**	**33 616**	**66.8%**	**3.3%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	961	18	1.9%	132	13.8%	150	15.6%	161	29.2%	(17.8%)
Interest earned - external investments	4 619	1 136	24.6%	1 345	29.1%	2 481	53.7%	1 256	57.0%	7.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	93 815	31 481	33.6%	33 205	35.4%	64 686	69.0%	32 185	67.6%	3.2%
Other own revenue	24	26	110.1%	31	130.6%	58	240.8%	13	139.1%	138.4%
Gains on disposal of PPE	60	1	1.0%	-	-	1	1.0%	-	-	-
Operating Expenditure	**121 161**	**17 524**	**14.5%**	**23 932**	**19.8%**	**41 457**	**34.2%**	**23 628**	**32.8%**	**1.3%**
Employee related costs	47 498	9 203	19.4%	9 828	20.7%	19 031	40.1%	9 088	41.7%	8.1%
Remuneration of councillors	5 679	1 284	22.6%	1 279	22.5%	2 564	45.1%	1 214	45.1%	5.4%
Debt impairment	3	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 050	-	-	-	-	-	-	-	-	-
Finance charges	2 215	-	-	631	28.5%	631	28.5%	703	29.8%	(10.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	3 983	829	20.8%	503	12.6%	1 333	33.5%	575	19.7%	(12.5%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	42 937	4 179	9.7%	7 829	18.2%	12 008	28.0%	9 085	26.5%	(13.8%)
Other expenditure	13 595	2 028	14.9%	3 861	28.4%	5 889	43.3%	2 963	36.3%	30.3%
Loss on disposal of PPE	200	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 681)**	**15 137**		**10 781**		**25 919**		**9 988**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(21 681)**	**15 137**		**10 781**		**25 919**		**9 988**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(21 681)**	**15 137**		**10 781**		**25 919**		**9 988**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(21 681)**	**15 137**		**10 781**		**25 919**		**9 988**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(21 681)**	**15 137**		**10 781**		**25 919**		**9 988**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**4 290**	**352**	**8.2%**	**287**	**6.7%**	**638**	**14.9%**	**1 849**	**26.5%**	**(84.5%)**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 290	352	8.2%	287	6.7%	638	14.9%	1 849	26.3%	(84.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**4 290**	**352**	**8.2%**	**287**	**6.7%**	**638**	**14.9%**	**1 849**	**26.5%**	**(84.5%)**
Governance and Administration	**2 092**	**343**	**16.4%**	**93**	**4.5%**	**437**	**20.9%**	**1 082**	**32.9%**	**(91.4%)**
Executive & Council	82	-	-	6	7.3%	6	7.3%	-	.2%	(100.0%)
Budget & Treasury Office	862	9	1.0%	6	.7%	15	1.7%	714	39.3%	(99.2%)
Corporate Services	1 148	335	29.2%	81	7.1%	416	36.3%	368	27.4%	(77.8%)
Community and Public Safety	**1 476**	**6**	**.4%**	**109**	**7.4%**	**115**	**7.8%**	**767**	**22.5%**	**(85.8%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 385	-	-	41	3.0%	41	3.0%	766	24.5%	(94.6%)
Housing	91	6	6.6%	67	73.8%	73	80.4%	1	7.9%	8 787.0%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**721**	**2**	**.3%**	**85**	**11.7%**	**87**	**12.1%**	**-**	**26.0%**	**(100.0%)**
Planning and Development	661	2	.4%	85	12.8%	87	13.2%	-	26.2%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	60	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**98 506**	**43 271**	**43.9%**	**32 729**	**33.2%**	**76 000**	**77.2%**	**32 628**	**77.0%**	**.3%**
Ratepayers and other	**72**	**726**	**1 008.1%**	**1 272**	**1 767.0%**	**1 998**	**2 775.1%**	**1 843**	**582.6%**	**(31.0%)**
Government - operating	93 815	40 610	43.3%	30 114	32.1%	70 725	75.4%	29 210	74.2%	3.1%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	4 619	1 935	41.9%	1 342	29.1%	3 277	70.9%	1 576	61.9%	(14.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(110 398)**	**(22 599)**	**20.5%**	**(26 418)**	**23.9%**	**(49 016)**	**44.4%**	**(27 012)**	**41.7%**	**(2.2%)**
Suppliers and employees	(67 427)	(15 701)	23.3%	(17 758)	26.3%	(33 459)	49.6%	(16 844)	45.1%	5.4%
Finance charges	(1 215)	-	-	(631)	52.0%	(631)	52.0%	(703)	64.2%	(10.2%)
Transfers and grants	(41 756)	(6 898)	16.5%	(8 028)	19.2%	(14 926)	35.7%	(9 465)	36.1%	(15.2%)
Net Cash from/(used) Operating Activities	**(11 891)**	**20 672**	**(173.8%)**	**6 311**	**(53.1%)**	**26 983**	**(226.9%)**	**5 616**	**(159.9%)**	**12.4%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(3 861)**	**(975)**	**25.2%**	**(308)**	**8.0%**	**(1 283)**	**33.2%**	**(2 049)**	**29.7%**	**(85.0%)**
Capital assets	(3 861)	(975)	25.2%	(308)	8.0%	(1 283)	33.2%	(2 049)	29.7%	(85.0%)
Net Cash from/(used) Investing Activities	**(3 861)**	**(975)**	**25.2%**	**(308)**	**8.0%**	**(1 283)**	**33.2%**	**(2 049)**	**30.0%**	**(85.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 606)**	**-**	**-**	**(698)**	**43.5%**	**(698)**	**43.5%**	**(626)**	**48.2%**	**11.5%**
Repayment of borrowing	(1 606)	-	-	(698)	43.5%	(698)	43.5%	(626)	48.2%	11.5%
Net Cash from/(used) Financing Activities	**(1 606)**	**-**	**-**	**(698)**	**43.5%**	**(698)**	**43.5%**	**(626)**	**48.2%**	**11.5%**
Net Increase/(Decrease) in cash held	**(17 358)**	**19 698**	**(113.5%)**	**5 305**	**(30.6%)**	**25 002**	**(144.0%)**	**2 941**	**(88.2%)**	**80.4%**
Cash/cash equivalents at the year begin:	77 317	83 564	108.1%	103 262	133.6%	83 564	108.1%	107 403	118.4%	(3.9%)
Cash/cash equivalents at the year end:	**59 960**	**103 262**	**172.2%**	**108 566**	**181.1%**	**108 566**	**181.1%**	**110 344**	**242.8%**	**(1.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 689	96.5%	7	.2%	58	2.1%	34	1.2%	2 788	100.0%	-	-	-	-
Total By Income Source	**2 689**	**96.5%**	**7**	**.2%**	**58**	**2.1%**	**34**	**1.2%**	**2 788**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	291	78.4%	1	.4%	79	21.3%	-	-	371	13.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 399	99.2%	5	.2%	(21)	(.9%)	34	1.4%	2 417	86.7%	-	-	-	-
Total By Customer Group	**2 689**	**96.5%**	**7**	**.2%**	**58**	**2.1%**	**34**	**1.2%**	**2 788**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 491	99.7%	-	-	20	.3%	-	-	6 511	100.0%
Total	**6 491**	**99.7%**	**-**	**-**	**20**	**.3%**	**-**	**-**	**6 511**	**100.0%**

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Mr Hannes van Biljon	053 838 0944

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**235 655**	**112 623**	**47.8%**	**54 581**	**23.2%**	**167 204**	**71.0%**	**62 210**	**69.7%**	**(12.3%)**
Property rates	7 361	3 066	41.7%	1 501	20.4%	4 567	62.0%	346	36.9%	333.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	18 222	4 178	22.9%	4 060	22.3%	8 238	45.2%	3 994	-	1.6%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 277	2 307	22.4%	2 307	22.4%	4 614	44.9%	-	-	(100.0%)
Service charges - other	26	1 501	5 813.0%	3 002	11 624.7%	4 503	17 437.7%	-	-	(100.0%)
Rental of facilities and equipment	307	20	6.5%	21	6.7%	41	13.3%	8	56.7%	156.7%
Interest earned - external investments	5 663	477	8.4%	65	1.1%	541	9.6%	702	15.7%	(90.8%)
Interest earned - outstanding debtors	4 983	921	18.5%	1 181	23.7%	2 102	42.2%	865	36.0%	36.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	187 895	57 935	30.8%	42 164	22.4%	100 099	53.3%	56 080	72.9%	(24.8%)
Other own revenue	922	42 219	4 579.7%	280	30.4%	42 499	4 610.1%	214	-	30.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**232 120**	**46 604**	**20.1%**	**53 918**	**23.2%**	**100 522**	**43.3%**	**58 955**	**48.0%**	**(8.5%)**
Employee related costs	62 208	13 654	21.9%	14 379	23.1%	28 034	45.1%	11 685	42.6%	23.1%
Remuneration of councillors	15 359	3 776	24.6%	2 435	15.9%	6 211	40.4%	3 460	48.4%	(29.6%)
Debt impairment	8 960	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 728	-	-	-	-	-	-	-	-	-
Finance charges	157	-	-	-	-	-	-	-	-	-
Bulk purchases	45 000	8 018	17.8%	9 231	20.5%	17 249	38.3%	13 772	45.0%	(33.0%)
Other Materials	9 384	3 967	42.3%	2 408	25.7%	6 376	67.9%	528	27.4%	356.0%
Contracted services	15 963	3 937	24.7%	5 413	33.9%	9 350	58.6%	4 726	52.1%	14.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	69 362	13 252	19.1%	20 052	28.9%	33 304	48.0%	24 785	63.8%	(19.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 535**	**66 020**		**662**		**66 682**		**3 255**		
Transfers recognised - capital	108 160	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**111 695**	**66 020**		**662**		**66 682**		**3 255**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**111 695**	**66 020**		**662**		**66 682**		**3 255**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**111 695**	**66 020**		**662**		**66 682**		**3 255**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**111 695**	**66 020**		**662**		**66 682**		**3 255**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**111 660**	**12 508**	**11.2%**	**19 249**	**17.2%**	**31 757**	**28.4%**	**30 503**	**37.2%**	**(36.9%)**
National Government	94 160	12 401	13.2%	19 249	20.4%	31 650	33.6%	30 381	71.1%	(36.6%)
Provincial Government	14 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**108 160**	**12 401**	**11.5%**	**19 249**	**17.8%**	**31 650**	**29.3%**	**30 381**	**71.1%**	**(36.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	122	.4%	(100.0%)
Public contributions and donations	3 500	107	3.1%	-	-	107	3.1%	-	-	-
Capital Expenditure Standard Classification	**111 660**	**12 508**	**11.2%**	**19 249**	**17.2%**	**31 757**	**28.4%**	**30 503**	**37.2%**	**(36.9%)**
Governance and Administration	**1 000**	**-**	**-**	**385**	**38.5%**	**385**	**38.5%**	**122**	**31.7%**	**216.3%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	-	-	385	38.5%	385	38.5%	122	31.7%	216.3%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 100**	**5 751**	**16.4%**	**8 429**	**24.0%**	**14 181**	**40.4%**	**13 961**	**37.3%**	**(39.6%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	35 100	5 751	16.4%	8 429	24.0%	14 181	40.4%	13 961	37.3%	(39.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**75 560**	**6 756**	**8.9%**	**10 435**	**13.8%**	**17 191**	**22.8%**	**16 420**	**37.1%**	**(36.5%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	19 593	1 039	5.3%	8 526	43.5%	9 566	48.8%	16 131	87.8%	(47.1%)
Waste Water Management	55 967	5 717	10.2%	1 908	3.4%	7 626	13.6%	289	9.2%	560.3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**334 679**	**128 071**	**38.3%**	**104 279**	**31.2%**	**232 350**	**69.4%**	**100 349**	**65.0%**	**3.9%**
Ratepayers and other	**27 978**	**58 028**	**207.4%**	**23 664**	**84.6%**	**81 692**	**292.0%**	**6 630**	**75.8%**	**256.9%**
Government - operating	187 895	64 935	34.6%	42 164	22.4%	107 099	57.0%	55 682	75.5%	(24.3%)
Government - capital	108 160	5 000	4.6%	38 433	35.5%	43 433	40.2%	37 319	55.1%	3.0%
Interest	10 646	108	1.0%	18	.2%	126	1.2%	718	8.6%	(97.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(217 382)**	**(64 255)**	**29.6%**	**(56 903)**	**26.2%**	**(121 158)**	**55.7%**	**(63 925)**	**63.4%**	**(11.0%)**
Suppliers and employees	(217 225)	(64 230)	29.6%	(56 871)	26.2%	(121 101)	55.7%	(63 925)	63.4%	(11.0%)
Finance charges	(157)	(25)	16.1%	(32)	20.3%	(57)	36.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**117 298**	**63 816**	**54.4%**	**47 376**	**40.4%**	**111 192**	**94.8%**	**36 424**	**67.2%**	**30.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**(606)**	**-**	**(39 855)**	**-**	**(40 461)**	**-**	**900**	**-**	**(4 528.3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(606)	-	(39 855)	-	(40 461)	-	900	-	(4 528.3%)
Payments	**(111 660)**	**(42 697)**	**38.2%**	**(28 764)**	**25.8%**	**(71 461)**	**64.0%**	**(30 507)**	**36.4%**	**(5.7%)**
Capital assets	(111 660)	(42 697)	38.2%	(28 764)	25.8%	(71 461)	64.0%	(30 507)	36.4%	(5.7%)
Net Cash from/(used) Investing Activities	**(111 660)**	**(43 303)**	**38.8%**	**(68 619)**	**61.5%**	**(111 922)**	**100.2%**	**(29 607)**	**81.5%**	**131.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**5 638**	**20 513**	**363.8%**	**(21 243)**	**(376.8%)**	**(730)**	**(13.0%)**	**6 817**	**(572.7%)**	**(411.6%)**
Cash/cash equivalents at the year begin:	43 037	676	1.6%	21 188	49.2%	676	1.6%	5 253	119.6%	303.4%
Cash/cash equivalents at the year end:	**48 675**	**21 188**	**43.5%**	**(55)**	**(.1%)**	**(55)**	**(.1%)**	**12 070**	**39.6%**	**(100.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 329	2.5%	1 418	2.7%	1 428	2.7%	49 319	92.2%	53 494	62.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	151	3.4%	151	3.4%	151	3.4%	3 970	89.8%	4 423	5.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	726	6.9%	789	7.4%	788	7.4%	8 288	78.3%	10 591	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	393	2.4%	389	2.4%	372	2.3%	15 317	93.0%	16 472	19.4%	-	-	-	-
Total By Income Source	**2 599**	**3.1%**	**2 747**	**3.2%**	**2 739**	**3.2%**	**76 895**	**90.5%**	**84 979**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	87	16.6%	90	17.3%	86	16.5%	258	49.6%	521	.6%	-	-	-	-
Commercial	40	1.3%	38	1.3%	38	1.3%	2 875	96.1%	2 992	3.5%	-	-	-	-
Households	2 472	3.0%	2 619	3.2%	2 614	3.2%	73 761	90.5%	81 466	95.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 599**	**3.1%**	**2 747**	**3.2%**	**2 739**	**3.2%**	**76 895**	**90.5%**	**84 979**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 858	2.9%	-	-	-	-	62 081	97.1%	63 938	98.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22	100.0%	-	-	-	-	-	-	22	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	689	92.7%	51	6.9%	3	.5%	-	-	743	1.1%
Total	**2 569**	**4.0%**	**51**	**.1%**	**3**	**-**	**62 081**	**95.9%**	**64 704**	**100.0%**

Contact Details

Municipal Manager	Mr Frans Mabokela (Acting)	012 716 1300
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 219 454**	**302 877**	**24.8%**	**262 281**	**21.5%**	**565 158**	**46.3%**	**211 690**	**44.7%**	**23.9%**
Property rates	251 231	46 899	18.7%	48 003	19.1%	94 902	37.8%	44 264	44.6%	8.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	383 677	100 827	26.3%	72 158	18.8%	172 985	45.1%	98 715	51.1%	(26.9%)
Service charges - water revenue	82 771	29 590	35.7%	20 957	25.3%	50 548	61.1%	31 342	49.4%	(33.1%)
Service charges - sanitation revenue	21 780	7 379	33.9%	4 215	19.4%	11 594	53.2%	6 946	26.0%	(39.3%)
Service charges - refuse revenue	23 845	5 991	25.1%	6 036	25.3%	12 027	50.4%	5 520	44.5%	9.4%
Service charges - other	-	-	-	-	-	-	-	-	.1%	-
Rental of facilities and equipment	566	146	25.8%	187	33.1%	333	58.8%	126	37.8%	48.6%
Interest earned - external investments	10 304	833	8.1%	716	6.9%	1 549	15.0%	2 288	33.6%	(68.7%)
Interest earned - outstanding debtors	55 000	12 607	22.9%	11 427	20.8%	24 034	43.7%	13 883	52.4%	(17.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	525	269	51.3%	318	60.5%	587	111.8%	208	18.8%	52.5%
Licences and permits	4 823	651	13.5%	236	4.9%	887	18.4%	1	23.9%	18 810.2%
Agency services	6 000	-	-	1 414	23.6%	1 414	23.6%	523	44.4%	170.2%
Transfers recognised - operational	327 460	93 073	28.4%	88 765	27.1%	181 838	55.5%	5 965	43.7%	1 388.2%
Other own revenue	51 473	4 613	9.0%	7 848	15.2%	12 460	24.2%	1 908	42.7%	311.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 203 146**	**249 987**	**20.8%**	**303 981**	**25.3%**	**553 968**	**46.0%**	**181 486**	**34.3%**	**67.5%**
Employee related costs	288 400	68 434	23.7%	77 555	26.9%	145 989	50.6%	58 703	52.6%	32.1%
Remuneration of councillors	24 498	5 744	23.4%	7 352	30.0%	13 096	53.5%	5 678	45.9%	29.5%
Debt impairment	185 000	4	-	12 152	6.6%	12 155	6.6%	37	-	32 787.5%
Depreciation and asset impairment	40 400	-	-	3 367	8.3%	3 367	8.3%	6 733	16.7%	(50.0%)
Finance charges	10 000	12 755	127.6%	6 482	64.8%	19 238	192.4%	-	1.4%	(100.0%)
Bulk purchases	366 000	113 997	31.1%	116 563	31.8%	230 560	63.0%	66 087	46.8%	76.4%
Other Materials	36 215	6 011	16.6%	15 110	41.7%	21 121	58.3%	6 151	-	145.6%
Contracted services	114 550	15 960	13.9%	35 629	31.1%	51 589	45.0%	22 086	39.5%	61.3%
Transfers and grants	16 000	1 661	10.4%	761	4.8%	2 422	15.1%	388	-	96.1%
Other expenditure	122 083	25 420	20.8%	29 011	23.8%	54 431	44.6%	15 624	19.5%	85.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 308**	**52 890**		**(41 700)**		**11 190**		**30 203**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 308**	**52 890**		**(41 700)**		**11 190**		**30 203**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 308**	**52 890**		**(41 700)**		**11 190**		**30 203**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 308**	**52 890**		**(41 700)**		**11 190**		**30 203**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 308**	**52 890**		**(41 700)**		**11 190**		**30 203**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**221 956**	**31 597**	**14.2%**	**41 145**	**18.5%**	**72 741**	**32.8%**	**49 477**	**44.3%**	**(16.8%)**
National Government	221 956	31 505	14.2%	40 437	18.2%	71 942	32.4%	48 911	36.3%	(17.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**221 956**	**31 505**	**14.2%**	**40 437**	**18.2%**	**71 942**	**32.4%**	**48 911**	**36.3%**	**(17.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	92	-	707	-	800	-	566	14.1%	24.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**221 956**	**31 597**	**14.2%**	**41 145**	**18.5%**	**72 741**	**32.8%**	**49 477**	**44.3%**	**(16.8%)**
Governance and Administration	**-**	**92**	**-**	**707**	**-**	**800**	**-**	**566**	**-**	**24.9%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	92	-	707	-	800	-	566	-	24.9%
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**62 300**	**2 450**	**3.9%**	**4 012**	**6.4%**	**6 462**	**10.4%**	**2 343**	**21.4%**	**71.2%**
Community & Social Services	62 300	2 388	3.8%	2 548	4.1%	4 936	7.9%	1 526	-	66.9%
Sport And Recreation	-	63	-	207	-	269	-	-	-	(100.0%)
Public Safety	-	-	-	1 258	-	1 258	-	817	-	54.0%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**57 050**	**5 732**	**10.0%**	**14 057**	**24.6%**	**19 789**	**34.7%**	**14 056**	**29.7%**	**-**
Planning and Development	-	-	-	-	-	-	-	1 527	-	(100.0%)
Road Transport	57 050	5 732	10.0%	14 057	24.6%	19 789	34.7%	12 528	27.7%	12.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**102 606**	**23 323**	**22.7%**	**22 368**	**21.8%**	**45 691**	**44.5%**	**32 513**	**56.4%**	**(31.2%)**
Electricity	3 000	1 057	35.2%	437	14.6%	1 494	49.8%	1 064	64.6%	(58.9%)
Water	58 606	18 509	31.6%	18 516	31.6%	37 025	63.2%	27 536	69.6%	(32.8%)
Waste Water Management	30 500	3 536	11.6%	3 324	10.9%	6 860	22.5%	3 913	28.1%	(15.0%)
Waste Management	10 500	221	2.1%	91	.9%	312	3.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 221 220**	**321 421**	**26.3%**	**369 676**	**30.3%**	**691 097**	**56.6%**	**295 323**	**65.7%**	**25.2%**
Ratepayers and other	**661 500**	**176 902**	**26.7%**	**183 895**	**27.8%**	**360 797**	**54.5%**	**169 503**	**39.0%**	**8.5%**
Government - operating	327 460	95 513	29.2%	101 192	30.9%	196 705	60.1%	41 426	55.3%	144.3%
Government - capital	221 956	45 929	20.7%	79 922	36.0%	125 851	56.7%	80 149	-	(.3%)
Interest	10 304	3 077	29.9%	4 667	45.3%	7 744	75.2%	4 246	97.3%	9.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(994 054)**	**(307 348)**	**30.9%**	**(308 600)**	**31.0%**	**(615 948)**	**62.0%**	**(322 811)**	**60.4%**	**(4.4%)**
Suppliers and employees	(968 054)	(307 348)	31.7%	(308 600)	31.9%	(615 948)	63.6%	(316 745)	63.3%	(2.6%)
Finance charges	(10 000)	-	-	-	-	-	-	-	.7%	-
Transfers and grants	(16 000)	-	-	-	-	-	-	(6 066)	33.0%	(100.0%)
Net Cash from/(used) Operating Activities	**227 166**	**14 072**	**6.2%**	**61 076**	**26.9%**	**75 149**	**33.1%**	**(27 488)**	**149.3%**	**(322.2%)**
Cash Flow from Investing Activities										
Receipts	**60 100**	**-**	**-**	**-**	**-**	**-**	**-**	**58 381**	**233.5%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	1 881	37.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	60 100	-	-	-	-	-	-	56 500	282.5%	(100.0%)
Payments	**(221 956)**	**(31 597)**	**14.2%**	**(41 144)**	**18.5%**	**(72 741)**	**32.8%**	**(43 412)**	**-**	**(5.2%)**
Capital assets	(221 956)	(31 597)	14.2%	(41 144)	18.5%	(72 741)	32.8%	(43 412)	-	(5.2%)
Net Cash from/(used) Investing Activities	**(161 856)**	**(31 597)**	**19.5%**	**(41 144)**	**25.4%**	**(72 741)**	**44.9%**	**14 969**	**(180.3%)**	**(374.9%)**
Cash Flow from Financing Activities										
Receipts	**(8 968)**	**-**	**-**	**-**	**-**	**-**	**-**	**382**	**(209.7%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(8 968)	-	-	-	-	-	-	382	(209.7%)	(100.0%)
Payments	**(13 743)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11.3%**	**-**
Repayment of borrowing	(13 743)	-	-	-	-	-	-	-	11.3%	-
Net Cash from/(used) Financing Activities	**(22 710)**	**-**	**-**	**-**	**-**	**-**	**-**	**382**	**(27.4%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**42 600**	**(17 525)**	**(41.1%)**	**19 932**	**46.8%**	**2 407**	**5.7%**	**(12 137)**	**157.0%**	**(264.2%)**
Cash/cash equivalents at the year begin:	53 159	57 590	108.3%	40 065	75.4%	57 590	108.3%	79 894	-	(49.9%)
Cash/cash equivalents at the year end:	**95 759**	**40 065**	**41.8%**	**59 997**	**62.7%**	**59 997**	**62.7%**	**67 757**	**127.5%**	**(11.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 119	5.5%	8 455	5.7%	11 313	7.6%	120 465	81.2%	148 351	15.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	31 224	20.6%	26 025	17.1%	10 430	6.9%	84 240	55.5%	151 919	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 315	4.6%	9 769	3.2%	7 819	2.5%	276 425	89.7%	308 328	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 436	3.8%	2 144	3.3%	1 747	2.7%	58 530	90.2%	64 857	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 422	3.6%	2 171	3.2%	1 679	2.5%	61 231	90.7%	67 503	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	4 765	2.0%	8 178	3.5%	7 847	3.4%	213 236	91.1%	234 026	24.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**63 281**	**6.5%**	**56 742**	**5.8%**	**40 834**	**4.2%**	**814 126**	**83.5%**	**974 983**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	658	4.3%	532	3.5%	806	5.3%	13 294	86.9%	15 290	1.6%	-	-	-	-
Commercial	32 139	19.2%	27 200	16.3%	16 775	10.0%	91 227	54.5%	167 341	17.2%	-	-	-	-
Households	29 357	4.5%	26 002	4.0%	22 314	3.4%	571 933	88.0%	649 607	66.6%	-	-	-	-
Other	1 127	.8%	3 008	2.1%	939	.7%	137 671	96.4%	142 745	14.6%	-	-	-	-
Total By Customer Group	**63 281**	**6.5%**	**56 742**	**5.8%**	**40 834**	**4.2%**	**814 126**	**83.5%**	**974 983**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 081	4.7%	-	-	-	-	21 862	95.3%	22 944	88.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	178	29.4%	426	70.6%	-	-	-	-	604	2.3%
Auditor-General	107	4.3%	2 310	92.8%	0	-	70	2.8%	2 488	9.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 366**	**5.2%**	**2 736**	**10.5%**	**0**	**-**	**21 933**	**84.2%**	**26 035**	**100.0%**

Contact Details

Municipal Manager	Mr M Juta	012 318 9500
Financial Manager	Ms T Nkuna	012 318 9322

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**2 795 593**	**740 533**	**26.5%**	**613 293**	**21.9%**	**1 353 826**	**48.4%**	**583 226**	**44.2%**	**5.2%**
Property rates	176 946	42 792	24.2%	43 613	24.6%	86 405	48.8%	41 339	44.0%	5.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 260 712	421 781	33.5%	330 971	26.3%	752 752	59.7%	279 888	36.6%	18.3%
Service charges - water revenue	352 109	78 386	22.3%	62 664	17.8%	141 050	40.1%	91 604	65.8%	(31.6%)
Service charges - sanitation revenue	165 714	17 123	10.3%	17 594	10.6%	34 716	20.9%	13 126	47.3%	34.0%
Service charges - refuse revenue	74 946	22 576	30.1%	21 683	28.9%	44 259	59.1%	19 928	53.2%	8.8%
Service charges - other	2 371	24	1.0%	11	.4%	35	1.5%	27	21.8%	(60.8%)
Rental of facilities and equipment	15 360	1 579	10.3%	1 165	7.6%	2 744	17.9%	1 317	29.4%	(11.5%)
Interest earned - external investments	69 977	13 858	19.8%	2 668	3.8%	16 526	23.6%	9 626	38.9%	(72.3%)
Interest earned - outstanding debtors	155 090	19 344	12.5%	15 793	10.2%	35 137	22.7%	30 207	71.2%	(47.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12 879	1 440	11.2%	2 115	16.4%	3 554	27.6%	2 042	46.3%	3.6%
Licences and permits	11 780	2 551	21.7%	2 873	24.4%	5 423	46.0%	2 328	269.7%	23.4%
Agency services	19 977	3 363	16.8%	11 483	57.5%	14 846	74.3%	13 206	122.2%	(13.1%)
Transfers recognised - operational	336 583	105 636	31.4%	94 827	28.2%	200 463	59.6%	75 004	66.3%	26.4%
Other own revenue	41 075	4 950	12.1%	4 619	11.2%	9 569	23.3%	3 583	29.2%	28.9%
Gains on disposal of PPE	100 072	5 132	5.1%	1 216	1.2%	6 347	6.3%	-	-	(100.0%)
Operating Expenditure	**2 773 724**	**637 242**	**23.0%**	**656 697**	**23.7%**	**1 293 939**	**46.6%**	**618 515**	**40.9%**	**6.2%**
Employee related costs	466 205	108 070	23.2%	77 748	16.7%	185 818	39.9%	96 266	48.1%	(19.2%)
Remuneration of councillors	25 481	6 495	25.5%	6 251	24.5%	12 746	50.0%	6 145	50.2%	1.7%
Debt impairment	103 295	9 422	9.1%	-	-	9 422	9.1%	9 422	40.3%	(100.0%)
Depreciation and asset impairment	421 264	24 269	5.8%	24 269	5.8%	48 537	11.5%	24 269	44.6%	-
Finance charges	48 232	842	1.7%	-	-	842	1.7%	5 820	258.9%	(100.0%)
Bulk purchases	1 020 657	372 723	36.5%	350 075	34.3%	722 798	70.8%	337 870	23.2%	3.6%
Other Materials	161 126	37 290	23.1%	46 687	29.0%	83 977	52.1%	41 582	188.1%	12.3%
Contracted services	203 265	31 757	15.6%	59 386	29.2%	91 143	44.8%	33 256	42.5%	78.6%
Transfers and grants	476	-	-	-	-	-	-	-	-	-
Other expenditure	323 721	46 374	14.3%	92 282	28.5%	138 656	42.8%	63 884	43.6%	44.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**21 869**	**103 291**		**(43 404)**		**59 887**		**(35 289)**		
Transfers recognised - capital	-	19 028	-	-	-	19 028	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 869**	**122 319**		**(43 404)**		**78 915**		**(35 289)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21 869**	**122 319**		**(43 404)**		**78 915**		**(35 289)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 869**	**122 319**		**(43 404)**		**78 915**		**(35 289)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 869**	**122 319**		**(43 404)**		**78 915**		**(35 289)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**1 363 579**	**186 315**	**13.7%**	**296 166**	**21.7%**	**482 480**	**35.4%**	**136 404**	**19.9%**	**117.1%**
National Government	673 816	140 490	20.8%	138 962	20.6%	279 452	41.5%	116 864	27.9%	18.9%
Provincial Government	2 811	18	.6%	86	3.0%	104	3.7%	129	3.5%	(33.5%)
District Municipality	1 897	-	-	-	-	-	-	117	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**678 524**	**140 508**	**20.7%**	**139 048**	**20.5%**	**279 556**	**41.2%**	**117 110**	**27.7%**	**18.7%**
Borrowing	228 325	4 746	2.1%	10 402	4.6%	15 148	6.6%	-	-	(100.0%)
Internally generated funds	456 730	41 061	9.0%	146 716	32.1%	187 777	41.1%	19 294	8.8%	660.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1 363 579**	**186 315**	**13.7%**	**296 166**	**21.7%**	**482 480**	**35.4%**	**136 404**	**19.9%**	**117.1%**
Governance and Administration	**25 911**	**5 483**	**21.2%**	**2 322**	**9.0%**	**7 805**	**30.1%**	**7 799**	**18.2%**	**(70.2%)**
Executive & Council	1 061	104	9.8%	255	24.0%	359	33.8%	14	.1%	1 668.1%
Budget & Treasury Office	375	292	77.8%	49	13.1%	341	90.9%	-	-	(100.0%)
Corporate Services	24 475	5 087	20.8%	2 018	8.2%	7 105	29.0%	7 785	48.9%	(74.1%)
Community and Public Safety	**69 317**	**6 332**	**9.1%**	**5 089**	**7.3%**	**11 421**	**16.5%**	**1 839**	**18.4%**	**176.8%**
Community & Social Services	5 345	1 530	28.6%	1 428	26.7%	2 959	55.4%	592	18.3%	141.3%
Sport And Recreation	15 028	4 440	29.5%	2 483	16.5%	6 922	46.1%	356	3.7%	597.1%
Public Safety	15 944	362	2.3%	1 178	7.4%	1 540	9.7%	891	36.8%	32.3%
Housing	33 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**694 955**	**100 261**	**14.4%**	**218 757**	**31.5%**	**319 018**	**45.9%**	**101 211**	**24.2%**	**116.1%**
Planning and Development	36 414	6 871	18.9%	5 375	14.8%	12 246	33.6%	1 322	6.0%	306.7%
Road Transport	657 111	93 098	14.2%	213 194	32.4%	306 291	46.6%	99 890	25.7%	113.4%
Environmental Protection	1 430	292	20.4%	188	13.2%	480	33.6%	-	-	(100.0%)
Trading Services	**573 396**	**74 239**	**12.9%**	**69 998**	**12.2%**	**144 236**	**25.2%**	**25 555**	**13.4%**	**173.9%**
Electricity	212 150	7 221	3.4%	12 731	6.0%	19 952	9.4%	14 135	26.8%	(9.9%)
Water	201 916	15 356	7.6%	30 689	15.2%	46 045	22.8%	2 580	5.2%	1 089.7%
Waste Water Management	90 222	7 726	8.6%	22 251	24.7%	29 977	33.2%	8 285	13.5%	168.6%
Waste Management	69 107	43 935	63.6%	4 327	6.3%	48 262	69.8%	556	2.1%	677.9%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**3 262 873**	**951 269**	**29.2%**	**680 431**	**20.9%**	**1 631 700**	**50.0%**	**874 453**	**50.0%**	**(22.2%)**
Ratepayers and other	**2 032 349**	**563 403**	**27.7%**	**397 180**	**19.5%**	**960 584**	**47.3%**	**435 463**	**37.0%**	**(8.8%)**
Government - operating	336 583	124 664	37.0%	97 224	28.9%	221 888	65.9%	75 004	66.3%	29.6%
Government - capital	676 627	230 000	34.0%	166 000	24.5%	396 000	58.5%	324 154	88.8%	(48.8%)
Interest	217 313	33 202	15.3%	20 027	9.2%	53 228	24.5%	39 832	57.8%	(49.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(2 249 164)**	**(716 917)**	**31.9%**	**(670 289)**	**29.8%**	**(1 387 206)**	**61.7%**	**(587 726)**	**42.8%**	**14.0%**
Suppliers and employees	(2 200 456)	(716 784)	32.6%	(670 211)	30.5%	(1 386 994)	63.0%	(581 794)	48.6%	15.2%
Finance charges	(48 232)	-	-	-	-	-	-	(5 820)	91.8%	(100.0%)
Transfers and grants	(476)	(133)	27.9%	(79)	16.6%	(212)	44.5%	(112)	.1%	(29.3%)
Net Cash from/(used) Operating Activities	**1 013 709**	**234 352**	**23.1%**	**10 141**	**1.0%**	**244 494**	**24.1%**	**286 727**	**74.5%**	**(96.5%)**
Cash Flow from Investing Activities										
Receipts	**100 072**	**6 066**	**6.1%**	**5 788**	**5.8%**	**11 853**	**11.8%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	100 072	6 066	6.1%	5 788	5.8%	11 853	11.8%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(1 363 578)**	**(186 315)**	**13.7%**	**(296 166)**	**21.7%**	**(482 480)**	**35.4%**	**(136 404)**	**19.9%**	**117.1%**
Capital assets	(1 363 578)	(186 315)	13.7%	(296 166)	21.7%	(482 480)	35.4%	(136 404)	19.9%	117.1%
Net Cash from/(used) Investing Activities	**(1 263 507)**	**(180 249)**	**14.3%**	**(290 378)**	**23.0%**	**(470 627)**	**37.2%**	**(136 404)**	**23.1%**	**112.9%**
Cash Flow from Financing Activities										
Receipts	**247 526**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(2.7%)**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	228 325	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	19 201	-	-	-	-	-	-	-	(2.7%)	-
Payments	**(43 412)**	**(4 002)**	**9.2%**	**(4 368)**	**10.1%**	**(8 370)**	**19.3%**	**(2 841)**	**55.5%**	**53.7%**
Repayment of borrowing	(43 412)	(4 002)	9.2%	(4 368)	10.1%	(8 370)	19.3%	(2 841)	55.5%	53.7%
Net Cash from/(used) Financing Activities	**204 114**	**(4 002)**	**(2.0%)**	**(4 368)**	**(2.1%)**	**(8 370)**	**(4.1%)**	**(2 841)**	**(184.6%)**	**53.7%**
Net Increase/(Decrease) in cash held	**(45 684)**	**50 102**	**(109.7%)**	**(284 605)**	**623.0%**	**(234 503)**	**513.3%**	**147 481**	**(362.5%)**	**(293.0%)**
Cash/cash equivalents at the year begin:	918 599	881 546	96.0%	931 648	101.4%	881 546	96.0%	1 094 810	101.3%	(14.9%)
Cash/cash equivalents at the year end:	**872 915**	**931 648**	**106.7%**	**647 043**	**74.1%**	**647 043**	**74.1%**	**1 242 292**	**151.3%**	**(47.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	31 203	5.4%	16 861	2.9%	12 529	2.2%	516 973	89.5%	577 565	29.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	113 576	32.8%	73 173	21.2%	17 938	5.2%	141 166	40.8%	345 852	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 455	7.8%	7 968	4.6%	3 572	2.1%	147 404	85.5%	172 399	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	6 608	4.7%	4 892	3.5%	3 571	2.5%	126 070	89.3%	141 141	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 177	4.1%	5 499	3.2%	3 751	2.2%	156 513	90.5%	172 939	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	328	4.0%	241	2.9%	190	2.3%	7 473	90.8%	8 231	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 488	.9%	2 186	.4%	4 535	.9%	501 221	97.8%	512 431	26.5%	-	-	-	-
Total By Income Source	**176 834**	**9.2%**	**110 819**	**5.7%**	**46 085**	**2.4%**	**1 596 820**	**82.7%**	**1 930 558**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 369	5.4%	1 707	2.7%	1 100	1.8%	56 093	90.1%	62 270	3.2%	-	-	-	-
Commercial	99 099	33.5%	60 593	20.5%	14 180	4.8%	121 910	41.2%	295 781	15.3%	-	-	-	-
Households	54 807	3.7%	42 300	2.9%	26 964	1.8%	1 352 033	91.6%	1 476 104	76.5%	-	-	-	-
Other	19 559	20.3%	6 219	6.5%	3 841	4.0%	66 784	69.3%	96 403	5.0%	-	-	-	-
Total By Customer Group	**176 834**	**9.2%**	**110 819**	**5.7%**	**46 085**	**2.4%**	**1 596 820**	**82.7%**	**1 930 558**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	668	67.2%	124	12.5%	-	-	201	20.3%	993	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**668**	**67.2%**	**124**	**12.5%**	**-**	**-**	**201**	**20.3%**	**993**	**100.0%**

Contact Details

Municipal Manager	Dr Maletse Kiddo Mako	014 590 3551
Financial Manager	Ms Sthembile G. Molefe	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**117 681**	**26 974**	**22.9%**	**42 048**	**35.7%**	**69 022**	**58.7%**	**15 566**	**45.9%**	**170.1%**
Property rates	4 858	1 115	22.9%	1 205	24.8%	2 319	47.7%	1 109	50.0%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 004	8 140	25.4%	5 630	17.6%	13 770	43.0%	5 728	42.7%	(1.7%)
Service charges - water revenue	7 888	1 474	18.7%	9 316	118.1%	10 790	136.8%	1 307	36.5%	612.6%
Service charges - sanitation revenue	3 442	766	22.3%	771	22.4%	1 537	44.7%	719	44.1%	7.3%
Service charges - refuse revenue	1 727	401	23.2%	406	23.5%	807	46.7%	380	46.6%	6.8%
Service charges - other	-	7	-	8	-	15	-	5	.2%	80.1%
Rental of facilities and equipment	35	4	10.2%	2	5.2%	5	15.4%	2	32.6%	(9.8%)
Interest earned - external investments	1 774	3	.2%	5	.3%	8	.4%	1	.1%	637.3%
Interest earned - outstanding debtors	4 435	1 684	38.0%	1 756	39.6%	3 440	77.6%	2 866	131.8%	(38.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 675	877	23.9%	469	12.8%	1 347	36.6%	624	20.7%	(24.8%)
Licences and permits	7	12	156.5%	359	4 813.8%	371	4 970.3%	783	-	(54.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	50 066	12 421	24.8%	17 037	34.0%	29 458	58.8%	2 009	47.5%	748.0%
Other own revenue	7 771	69	.9%	5 085	65.4%	5 154	66.3%	34	59.2%	15 031.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**109 362**	**20 383**	**18.6%**	**23 909**	**21.9%**	**44 291**	**40.5%**	**18 611**	**40.1%**	**28.5%**
Employee related costs	35 928	8 643	24.1%	8 962	24.9%	17 605	49.0%	8 473	46.8%	5.8%
Remuneration of councillors	2 948	644	21.8%	628	21.3%	1 272	43.2%	658	57.9%	(4.5%)
Debt impairment	3 742	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 661	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 727	4 996	22.0%	4 264	18.8%	9 260	40.7%	6 348	71.1%	(32.8%)
Other Materials	81	-	-	-	-	-	-	-	-	-
Contracted services	6 345	934	14.7%	1 545	24.4%	2 479	39.1%	250	6.9%	518.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 930	5 165	14.4%	8 509	23.7%	13 675	38.1%	2 881	26.7%	195.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 319**	**6 591**		**18 139**		**24 730**		**(3 045)**		
Transfers recognised - capital	-	7 000	-	-	-	7 000	-	9 773	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 319**	**13 591**		**18 139**		**31 730**		**6 728**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8 319**	**13 591**		**18 139**		**31 730**		**6 728**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 319**	**13 591**		**18 139**		**31 730**		**6 728**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 319**	**13 591**		**18 139**		**31 730**		**6 728**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**29 524**	**8 368**	**28.3%**	**4 892**	**16.6%**	**13 260**	**44.9%**	**2 862**	**35.5%**	**70.9%**
National Government	29 524	3 977	13.5%	2 330	7.9%	6 307	21.4%	2 862	60.5%	(18.6%)
Provincial Government	-	4 391	-	1 162	-	5 553	-	-	1.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	1 372	-	1 372	-	-	-	(100.0%)
Transfers recognised - capital	**29 524**	**8 368**	**28.3%**	**4 864**	**16.5%**	**13 232**	**44.8%**	**2 862**	**38.1%**	**69.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	29	-	29	-	-	5.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 524**	**8 368**	**28.3%**	**4 892**	**16.6%**	**13 260**	**44.9%**	**2 862**	**35.5%**	**70.9%**
Governance and Administration	**910**	**-**	**-**	**29**	**3.2%**	**29**	**3.2%**	**77**	**20.7%**	**(62.4%)**
Executive & Council	-	-	-	-	-	-	-	77	24.4%	(100.0%)
Budget & Treasury Office	-	-	-	29	-	29	-	-	1.9%	(100.0%)
Corporate Services	910	-	-	-	-	-	-	-	91.5%	-
Community and Public Safety	**1 000**	**-**	**-**	**-**	**-**	**-**	**-**	**96**	**8.0%**	**(100.0%)**
Community & Social Services	1 000	-	-	-	-	-	-	96	8.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 514**	**5 508**	**40.8%**	**2 462**	**18.2%**	**7 970**	**59.0%**	**2 138**	**127.9%**	**15.1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	13 514	5 508	40.8%	2 462	18.2%	7 970	59.0%	2 138	127.9%	15.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 100**	**2 860**	**20.3%**	**2 402**	**17.0%**	**5 262**	**37.3%**	**551**	**6.0%**	**335.9%**
Electricity	3 500	-	-	-	-	-	-	551	68.5%	(100.0%)
Water	8 500	2 860	33.6%	2 402	28.3%	5 262	61.9%	-	-	(100.0%)
Waste Water Management	2 100	-	-	-	-	-	-	-	11.6%	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**145 757**	**39 132**	**26.8%**	**32 869**	**22.6%**	**72 001**	**49.4%**	**28 046**	**58.9%**	**17.2%**
Ratepayers and other	**57 546**	**19 548**	**34.0%**	**12 302**	**21.4%**	**31 850**	**55.3%**	**15 649**	**78.0%**	**(21.4%)**
Government - operating	51 883	12 421	23.9%	20 435	39.4%	32 856	63.3%	2 309	50.8%	785.0%
Government - capital	35 248	7 000	19.9%	-	-	7 000	19.9%	9 773	30.9%	(100.0%)
Interest	1 080	162	15.0%	132	12.2%	294	27.2%	315	114.1%	(58.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(108 349)**	**(26 076)**	**24.1%**	**(29 361)**	**27.1%**	**(55 436)**	**51.2%**	**(15 113)**	**53.4%**	**94.3%**
Suppliers and employees	(108 349)	(26 076)	24.1%	(29 361)	27.1%	(55 436)	51.2%	(15 113)	74.9%	94.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 408**	**13 056**	**34.9%**	**3 509**	**9.4%**	**16 564**	**44.3%**	**12 933**	**80.2%**	**(72.9%)**
Cash Flow from Investing Activities										
Receipts	**4 349**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	4 349	-	-	-	-	-	-	-	-	-
Payments	**(44 416)**	**(8 368)**	**18.8%**	**(4 774)**	**10.7%**	**(13 142)**	**29.6%**	**(3 657)**	**35.7%**	**30.5%**
Capital assets	(44 416)	(8 368)	18.8%	(4 774)	10.7%	(13 142)	29.6%	(3 657)	35.7%	30.5%
Net Cash from/(used) Investing Activities	**(40 067)**	**(8 368)**	**20.9%**	**(4 774)**	**11.9%**	**(13 142)**	**32.8%**	**(3 657)**	**40.2%**	**30.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 659)**	**4 688**	**(176.3%)**	**(1 265)**	**47.6%**	**3 423**	**(128.7%)**	**9 276**	**(374.9%)**	**(113.6%)**
Cash/cash equivalents at the year begin:	-	1 175	-	5 862	-	1 175	-	1 836	23.6%	219.3%
Cash/cash equivalents at the year end:	**(2 659)**	**5 862**	**(220.5%)**	**4 597**	**(172.9%)**	**4 597**	**(172.9%)**	**11 112**	**(2 137.9%)**	**(58.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 219	29.8%	437	1.4%	465	1.5%	20 769	67.2%	30 890	32.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 498	16.7%	1 518	10.2%	1 088	7.3%	9 830	65.8%	14 935	15.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(32)	(.6%)	330	6.1%	299	5.5%	4 796	88.9%	5 393	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	127	1.3%	231	2.4%	224	2.4%	8 921	93.9%	9 502	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	67	1.2%	127	2.3%	120	2.2%	5 125	94.2%	5 439	5.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(9)	(10.0%)	-	-	-	-	94	110.0%	86	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	314	1.1%	529	1.8%	514	1.8%	27 241	95.3%	28 598	30.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 760)	8 822.5%	40	(129.0%)	9	(27.2%)	2 680	(8 566.3%)	(31)	-	-	-	-	-
Total By Income Source	**9 424**	**9.9%**	**3 212**	**3.4%**	**2 718**	**2.9%**	**79 456**	**83.8%**	**94 810**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(60)	(2.0%)	207	6.8%	167	5.5%	2 739	89.7%	3 052	3.2%	-	-	-	-
Commercial	1 013	12.0%	667	7.9%	471	5.6%	6 311	74.6%	8 462	8.9%	-	-	-	-
Households	10 000	12.8%	1 949	2.5%	1 790	2.3%	64 286	82.4%	78 023	82.3%	-	-	-	-
Other	(1 528)	(29.0%)	389	7.4%	290	5.5%	6 121	116.1%	5 272	5.6%	-	-	-	-
Total By Customer Group	**9 424**	**9.9%**	**3 212**	**3.4%**	**2 718**	**2.9%**	**79 456**	**83.8%**	**94 810**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	3 471	31.5%	7 534	68.5%	11 005	52.1%
Bulk Water	126	2.5%	193	3.9%	125	2.5%	4 556	91.1%	4 999	23.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52	1.3%	302	7.7%	202	5.1%	3 384	85.9%	3 940	18.7%
Auditor-General	-	-	8	.7%	12	1.1%	1 101	98.2%	1 121	5.3%
Other	-	-	-	-	20	35.9%	36	64.1%	56	.3%
Total	**178**	**.8%**	**503**	**2.4%**	**3 829**	**18.1%**	**16 611**	**78.6%**	**21 122**	**100.0%**

Contact Details

Municipal Manager	Mr Sipho Ngwenya(Acting)	014 543 2004/5
Financial Manager	Thabo Ben Mothogoane	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**403 356**	**136 620**	**33.9%**	**122 206**	**30.3%**	**258 826**	**64.2%**	**110 087**	**62.9%**	**11.0%**
Property rates	34 146	8 695	25.5%	8 700	25.5%	17 394	50.9%	8 243	44.9%	5.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	69 790	15 361	22.0%	19 295	27.6%	34 656	49.7%	16 080	44.1%	20.0%
Service charges - sanitation revenue	3 082	624	20.3%	598	19.4%	1 223	39.7%	641	87.5%	(6.7%)
Service charges - refuse revenue	5 337	1 368	25.6%	1 368	25.6%	2 736	51.3%	1 215	44.4%	12.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	1	-	1	-	2	-	-	-	(100.0%)
Interest earned - external investments	8 600	2 663	31.0%	2 093	24.3%	4 757	55.3%	2 546	116.4%	(17.8%)
Interest earned - outstanding debtors	11 000	3 737	34.0%	4 248	38.6%	7 985	72.6%	2 763	42.5%	53.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 700	433	6.5%	1 750	26.1%	2 184	32.6%	661	31.2%	164.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	262 903	103 449	39.3%	83 560	31.8%	187 009	71.1%	62 266	65.3%	34.2%
Other own revenue	1 798	290	16.1%	592	32.9%	882	49.0%	15 651	838.8%	(96.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	20	-	(100.0%)
Operating Expenditure	**470 853**	**89 311**	**19.0%**	**120 212**	**25.5%**	**209 523**	**44.5%**	**102 389**	**41.6%**	**17.4%**
Employee related costs	129 379	27 288	21.1%	31 692	24.5%	58 980	45.6%	24 957	42.2%	27.0%
Remuneration of councillors	18 213	4 198	23.0%	4 230	23.2%	8 428	46.3%	3 987	45.6%	6.1%
Debt impairment	43 174	10 794	25.0%	7 196	16.7%	17 989	41.7%	10 345	50.0%	(30.4%)
Depreciation and asset impairment	86 691	21 673	25.0%	21 673	25.0%	43 345	50.0%	17 190	48.9%	26.1%
Finance charges	9 465	189	2.0%	4 631	48.9%	4 820	50.9%	3 748	37.6%	23.6%
Bulk purchases	42 510	6 064	14.3%	9 036	21.3%	15 100	35.5%	13 519	41.5%	(33.2%)
Other Materials	24 117	2 319	9.6%	8 629	35.8%	10 947	45.4%	3 530	24.8%	144.4%
Contracted services	25 129	3 410	13.6%	6 326	25.2%	9 736	38.7%	8 476	43.9%	(25.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 175	13 377	14.5%	26 800	29.1%	40 177	43.6%	16 638	36.4%	61.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67 497)**	**47 309**		**1 994**		**49 303**		**7 698**		
Transfers recognised - capital	120 041	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	146 441	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**198 985**	**47 309**		**1 994**		**49 303**		**7 698**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**198 985**	**47 309**		**1 994**		**49 303**		**7 698**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**198 985**	**47 309**		**1 994**		**49 303**		**7 698**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**198 985**	**47 309**		**1 994**		**49 303**		**7 698**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**146 441**	**51 871**	**35.4%**	**29 736**	**20.3%**	**81 607**	**55.7%**	**23 186**	**27.5%**	**28.2%**
National Government	120 041	46 413	38.7%	25 207	21.0%	71 620	59.7%	22 370	34.1%	12.7%
Provincial Government	-	-	-	-	-	-	-	142	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**120 041**	**46 413**	**38.7%**	**25 207**	**21.0%**	**71 620**	**59.7%**	**22 512**	**34.2%**	**12.0%**
Borrowing	19 900	3 058	15.4%	4 312	21.7%	7 370	37.0%	332	1.3%	1 199.6%
Internally generated funds	6 500	2 400	36.9%	216	3.3%	2 616	40.3%	342	6.7%	(36.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**146 441**	**51 871**	**35.4%**	**29 736**	**20.3%**	**81 607**	**55.7%**	**23 186**	**27.5%**	**28.2%**
Governance and Administration	**26 130**	**9 261**	**35.4%**	**8 549**	**32.7%**	**17 810**	**68.2%**	**1 323**	**92.3%**	**546.3%**
Executive & Council	330	95	28.9%	49	14.8%	144	43.6%	-	11.5%	(100.0%)
Budget & Treasury Office	500	108	21.7%	-	-	108	21.7%	99	20.2%	(100.0%)
Corporate Services	25 300	9 057	35.8%	8 500	33.6%	17 557	69.4%	1 224	126.6%	594.5%
Community and Public Safety	**13 270**	**17 484**	**131.8%**	**3 497**	**26.4%**	**20 982**	**158.1%**	**5 663**	**32.8%**	**(38.2%)**
Community & Social Services	-	-	-	-	-	-	-	2 361	7.9%	(100.0%)
Sport And Recreation	9 270	169	1.8%	-	-	169	1.8%	1 300	111.9%	(100.0%)
Public Safety	4 000	17 316	432.9%	3 497	87.4%	20 813	520.3%	2 002	2 592.8%	74.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 141**	**15 777**	**36.6%**	**11 666**	**27.0%**	**27 443**	**63.6%**	**9 108**	**34.1%**	**28.1%**
Planning and Development	-	145	-	-	-	145	-	159	-	(100.0%)
Road Transport	43 141	15 632	36.2%	11 666	27.0%	27 298	63.3%	8 949	33.8%	30.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**63 900**	**9 349**	**14.6%**	**6 023**	**9.4%**	**15 373**	**24.1%**	**7 093**	**18.5%**	**(15.1%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	31 900	4 392	13.8%	1 845	5.8%	6 236	19.6%	3 317	21.3%	(44.4%)
Waste Water Management	26 500	4 181	15.8%	3 485	13.2%	7 666	28.9%	3 776	33.0%	(7.7%)
Waste Management	5 500	777	14.1%	693	12.6%	1 470	26.7%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**474 773**	**148 530**	**31.3%**	**158 353**	**33.4%**	**306 883**	**64.6%**	**95 061**	**46.6%**	**66.6%**
Ratepayers and other	**76 079**	**25 920**	**34.1%**	**39 223**	**51.6%**	**65 143**	**85.6%**	**17 716**	**42.3%**	**121.4%**
Government - operating	262 903	112 143	42.7%	81 745	31.1%	193 888	73.7%	74 768	70.4%	9.3%
Government - capital	120 041	10 000	8.3%	35 000	29.2%	45 000	37.5%	-	-	(100.0%)
Interest	15 750	467	3.0%	2 385	15.1%	2 853	18.1%	2 577	117.5%	(7.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(335 362)**	**(76 632)**	**22.9%**	**(102 258)**	**30.5%**	**(178 890)**	**53.3%**	**(90 411)**	**49.4%**	**13.1%**
Suppliers and employees	(335 362)	(76 443)	22.8%	(97 627)	29.1%	(174 069)	51.9%	(86 663)	49.8%	12.7%
Finance charges	-	(189)	-	(4 631)	-	(4 820)	-	(3 748)	37.3%	23.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**139 411**	**71 899**	**51.6%**	**56 095**	**40.2%**	**127 994**	**91.8%**	**4 650**	**40.2%**	**1 106.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**47 187**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	47 187	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(146 441)**	**(49 552)**	**33.8%**	**(29 718)**	**20.3%**	**(79 271)**	**54.1%**	**(23 186)**	**27.5%**	**28.2%**
Capital assets	(146 441)	(49 552)	33.8%	(29 718)	20.3%	(79 271)	54.1%	(23 186)	27.5%	28.2%
Net Cash from/(used) Investing Activities	**(146 441)**	**(49 552)**	**33.8%**	**(29 718)**	**20.3%**	**(79 271)**	**54.1%**	**24 001**	**(43.2%)**	**(223.8%)**
Cash Flow from Financing Activities										
Receipts	**19 900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 900	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(9 159)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(9 159)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**10 741**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 711**	**22 346**	**602.1%**	**26 377**	**710.7%**	**48 723**	**1 312.8%**	**28 651**	**42 528.0%**	**(7.9%)**
Cash/cash equivalents at the year begin:	21 462	173 799	809.8%	196 145	913.9%	173 799	809.8%	229 700	655.7%	(14.6%)
Cash/cash equivalents at the year end:	**25 173**	**196 145**	**779.2%**	**222 522**	**884.0%**	**222 522**	**884.0%**	**258 351**	**1 247.6%**	**(13.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 519	8.2%	6 802	8.5%	5 078	6.4%	61 459	77.0%	79 858	43.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 545	9.9%	1 413	5.5%	1 357	5.3%	20 281	79.2%	25 596	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	221	8.0%	171	6.2%	177	6.4%	2 187	79.4%	2 756	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	514	4.2%	512	4.2%	508	4.2%	10 666	87.4%	12 200	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 473	5.0%	1 404	4.8%	1 369	4.7%	25 100	85.5%	29 346	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	33 281	100.0%	33 281	18.2%	-	-	-	-
Total By Income Source	**11 271**	**6.2%**	**10 302**	**5.6%**	**8 489**	**4.6%**	**152 975**	**83.6%**	**183 037**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	903	7.9%	615	5.4%	752	6.6%	9 137	80.1%	11 407	6.2%	-	-	-	-
Commercial	4 620	6.1%	3 813	5.0%	2 210	2.9%	65 379	86.0%	76 023	41.5%	-	-	-	-
Households	5 718	6.0%	5 848	6.2%	5 504	5.8%	77 646	82.0%	94 716	51.7%	-	-	-	-
Other	31	3.4%	25	2.8%	22	2.5%	813	91.3%	891	.5%	-	-	-	-
Total By Customer Group	**11 271**	**6.2%**	**10 302**	**5.6%**	**8 489**	**4.6%**	**152 975**	**83.6%**	**183 037**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	340	6.8%	3	.1%	9	.2%	4 657	93.0%	5 009	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**340**	**6.8%**	**3**	**.1%**	**9**	**.2%**	**4 657**	**93.0%**	**5 009**	**100.0%**

Contact Details

Municipal Manager	Ms S R Dince	014 555 1306
Financial Manager	Ms Olga Ndlovu	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**251 899**	**111 211**	**44.1%**	**86 354**	**34.3%**	**197 565**	**78.4%**	**83 247**	**77.7%**	**3.7%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	851	-	-	-	-	-	-	449	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	250 908	107 372	42.8%	85 908	34.2%	193 281	77.0%	79 887	75.4%	7.5%
Other own revenue	140	3 838	2 741.8%	446	318.5%	4 284	3 060.3%	2 911	-	(84.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**253 992**	**53 662**	**21.1%**	**68 229**	**26.9%**	**121 892**	**48.0%**	**62 039**	**51.1%**	**10.0%**
Employee related costs	123 393	30 840	25.0%	31 670	25.7%	62 510	50.7%	29 002	48.0%	9.2%
Remuneration of councillors	13 552	3 315	24.5%	3 303	24.4%	6 618	48.8%	2 444	41.0%	35.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 749	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	2 024	420	20.8%	769	38.0%	1 190	58.8%	268	-	186.5%
Contracted services	68 920	10 367	15.0%	18 509	26.9%	28 877	41.9%	20 207	47.9%	(8.4%)
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-
Other expenditure	42 354	8 720	20.6%	13 977	33.0%	22 697	53.6%	10 118	72.3%	38.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 093)**	**57 548**		**18 125**		**75 673**		**21 207**		
Transfers recognised - capital	3 355	-	-	-	-	-	-	424	70.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 262**	**57 548**		**18 125**		**75 673**		**21 631**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 262**	**57 548**		**18 125**		**75 673**		**21 631**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 262**	**57 548**		**18 125**		**75 673**		**21 631**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 262**	**57 548**		**18 125**		**75 673**		**21 631**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**3 355**	**315**	**9.4%**	**841**	**25.1%**	**1 156**	**34.5%**	**386**	**18.1%**	**117.7%**
National Government	3 355	-	-	-	-	-	-	144	10.2%	(100.0%)
Provincial Government	-	315	-	841	-	1 156	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**3 355**	**315**	**9.4%**	**841**	**25.1%**	**1 156**	**34.5%**	**144**	**31.3%**	**484.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	242	-	(100.0%)
Capital Expenditure Standard Classification	**3 355**	**315**	**9.4%**	**841**	**25.1%**	**1 156**	**34.5%**	**386**	**18.1%**	**117.7%**
Governance and Administration	**1 355**	**315**	**23.3%**	**841**	**62.0%**	**1 156**	**85.3%**	**288**	**41.0%**	**191.7%**
Executive & Council	1 000	33	3.3%	307	30.7%	340	34.0%	211	60.1%	45.7%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	355	282	79.5%	534	150.3%	816	229.8%	77	24.5%	589.8%
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**98**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	98	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	2 000	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**255 254**	**111 211**	**43.6%**	**87 083**	**34.1%**	**198 294**	**77.7%**	**83 671**	**77.6%**	**4.1%**
Ratepayers and other	**-**	**3 838**	**-**	**1 175**	**-**	**5 014**	**-**	**2 911**	**-**	**(59.6%)**
Government - operating	251 899	107 372	42.6%	85 908	34.1%	193 281	76.7%	79 887	75.4%	7.5%
Government - capital	3 355	-	-	-	-	-	-	424	70.0%	(100.0%)
Interest	-	-	-	-	-	-	-	449	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(250 243)**	**(53 662)**	**21.4%**	**(68 229)**	**27.3%**	**(121 892)**	**48.7%**	**(62 244)**	**-**	**9.6%**
Suppliers and employees	(250 243)	(53 662)	21.4%	(68 229)	27.3%	(121 892)	48.7%	(62 244)	-	9.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 011**	**57 548**	**1 148.5%**	**18 854**	**376.3%**	**76 402**	**1 524.8%**	**21 427**	**27.5%**	**(12.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(3 355)**	**(192)**	**5.7%**	**(841)**	**25.1%**	**(1 033)**	**30.8%**	**(386)**	**-**	**117.7%**
Capital assets	(3 355)	(192)	5.7%	(841)	25.1%	(1 033)	30.8%	(386)	-	117.7%
Net Cash from/(used) Investing Activities	**(3 355)**	**(192)**	**5.7%**	**(841)**	**25.1%**	**(1 033)**	**30.8%**	**(386)**	**-**	**117.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 656**	**57 356**	**3 464.1%**	**18 013**	**1 087.9%**	**75 370**	**4 552.0%**	**21 040**	**27.1%**	**(14.4%)**
Cash/cash equivalents at the year begin:	623	2 586	415.1%	59 942	9 621.5%	2 586	415.1%	45 414	-	32.0%
Cash/cash equivalents at the year end:	**2 279**	**59 942**	**2 630.5%**	**77 956**	**3 421.0%**	**77 956**	**3 421.0%**	**66 454**	**27.4%**	**17.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Innocent Shiruba	014 590 4502
Financial Manager	Masego Jansen	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**84 508**	**73 596**	**87.1%**	**32 423**	**38.4%**	**106 019**	**125.5%**	**19 576**	**71.6%**	**65.6%**
Property rates	3 310	3 053	92.2%	-	-	3 053	92.2%	-	137.7%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 200	304	25.3%	307	25.6%	611	50.9%	320	54.7%	(4.2%)
Interest earned - external investments	1 300	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	1	-	1	-	1	-	36.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	78 448	44 235	56.4%	24 949	31.8%	69 184	88.2%	18 848	70.4%	32.4%
Other own revenue	250	26 004	10 401.7%	6 960	2 784.2%	32 965	13 185.9%	406	538.5%	1 613.1%
Gains on disposal of PPE	-	-	-	206	-	206	-	-	-	(100.0%)
Operating Expenditure	**79 967**	**24 861**	**31.1%**	**25 941**	**32.4%**	**50 802**	**63.5%**	**24 420**	**60.0%**	**6.2%**
Employee related costs	34 234	8 454	24.7%	10 308	30.1%	18 762	54.8%	9 594	55.3%	7.4%
Remuneration of councillors	8 450	2 021	23.9%	2 012	23.8%	4 033	47.7%	2 082	52.8%	(3.4%)
Debt impairment	3 010	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 200	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	3 512	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	990	477	48.2%	249	25.1%	726	73.4%	-	-	(100.0%)
Contracted services	5 310	2 817	53.0%	800	15.1%	3 617	68.1%	1 722	109.7%	(53.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	26 773	11 093	41.4%	12 218	45.6%	23 310	87.1%	7 509	58.5%	62.7%
Loss on disposal of PPE	-	-	-	354	-	354	-	-	-	(100.0%)
Surplus/(Deficit)	**4 541**	**48 734**		**6 482**		**55 217**		**(4 844)**		
Transfers recognised - capital	28 671	2 000	7.0%	9 000	31.4%	11 000	38.4%	9 123	79.5%	(1.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 212**	**50 734**		**15 482**		**66 217**		**4 279**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33 212**	**50 734**		**15 482**		**66 217**		**4 279**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 212**	**50 734**		**15 482**		**66 217**		**4 279**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 212**	**50 734**		**15 482**		**66 217**		**4 279**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**33 211**	**9 348**	**28.1%**	**7 796**	**23.5%**	**17 144**	**51.6%**	**6 693**	**41.1%**	**16.5%**
National Government	24 671	7 497	30.4%	7 099	28.8%	14 596	59.2%	5 735	49.8%	23.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	1 837	-	-	-	1 837	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 671**	**9 333**	**37.8%**	**7 099**	**28.8%**	**16 433**	**66.6%**	**5 735**	**49.8%**	**23.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	8 540	14	.2%	696	8.2%	711	8.3%	958	-	(27.3%)
Capital Expenditure Standard Classification	**33 211**	**9 348**	**28.1%**	**7 796**	**23.5%**	**17 144**	**51.6%**	**6 693**	**41.1%**	**16.5%**
Governance and Administration	**3 490**	**-**	**-**	**688**	**19.7%**	**688**	**19.7%**	**1 595**	**149.8%**	**(56.9%)**
Executive & Council	1 840	-	-	119	6.5%	119	6.5%	1 110	187.9%	(89.2%)
Budget & Treasury Office	180	-	-	44	24.6%	44	24.6%	-	-	(100.0%)
Corporate Services	1 470	-	-	524	35.6%	524	35.6%	484	95.0%	8.1%
Community and Public Safety	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	90	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 631**	**9 348**	**31.5%**	**7 108**	**24.0%**	**16 456**	**55.5%**	**5 099**	**37.3%**	**39.4%**
Planning and Development	29 631	9 348	31.5%	7 108	24.0%	16 456	55.5%	5 099	37.3%	39.4%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**106 368**	**65 832**	**61.9%**	**62 544**	**58.8%**	**128 376**	**120.7%**	**57 060**	**114.7%**	**9.6%**
Ratepayers and other	**1 950**	**14 597**	**748.6%**	**28 595**	**1 466.4%**	**43 192**	**2 215.0%**	**29 035**	**1 348.9%**	**(1.5%)**
Government - operating	78 447	49 235	62.8%	24 949	31.8%	74 184	94.6%	18 902	70.5%	32.0%
Government - capital	24 671	2 000	8.1%	9 000	36.5%	11 000	44.6%	9 123	79.5%	(1.3%)
Interest	1 300	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(75 757)**	**(73 874)**	**97.5%**	**(54 564)**	**72.0%**	**(128 438)**	**169.5%**	**(43 071)**	**166.9%**	**26.7%**
Suppliers and employees	(75 757)	(73 874)	97.5%	(54 564)	72.0%	(128 438)	169.5%	(43 071)	166.9%	26.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**30 611**	**(8 043)**	**(26.3%)**	**7 981**	**26.1%**	**(62)**	**(.2%)**	**13 989**	**(9.6%)**	**(42.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**206**	**-**	**206**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	206	-	206	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(33 211)**	**(7 620)**	**22.9%**	**(8 783)**	**26.4%**	**(16 403)**	**49.4%**	**(6 129)**	**48.8%**	**43.3%**
Capital assets	(33 211)	(7 620)	22.9%	(8 783)	26.4%	(16 403)	49.4%	(6 129)	48.8%	43.3%
Net Cash from/(used) Investing Activities	**(33 211)**	**(7 620)**	**22.9%**	**(8 578)**	**25.8%**	**(16 198)**	**48.8%**	**(6 129)**	**48.8%**	**39.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 600)**	**(15 663)**	**602.4%**	**(597)**	**23.0%**	**(16 260)**	**625.4%**	**7 859**	**-**	**(107.6%)**
Cash/cash equivalents at the year begin:	24 831	17 549	70.7%	1 886	7.6%	17 549	70.7%	5 654	91.3%	(66.6%)
Cash/cash equivalents at the year end:	**22 231**	**1 886**	**8.5%**	**1 290**	**5.8%**	**1 290**	**5.8%**	**13 514**	**40.6%**	**(90.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(254)	(2.8%)	(297)	(3.3%)	(45)	(.5%)	9 539	106.7%	8 942	84.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	2.9%	(79)	(4.9%)	34	2.1%	1 618	99.9%	1 619	15.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**(208)**	**(2.0%)**	**(376)**	**(3.6%)**	**(12)**	**(.1%)**	**11 157**	**105.6%**	**10 561**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10	5.2%	2	.9%	5	2.8%	171	91.1%	187	1.8%	-	-	-	-
Commercial	(242)	(2.4%)	(389)	(3.9%)	(44)	(.4%)	10 683	106.7%	10 008	94.8%	-	-	-	-
Households	24	6.6%	11	3.1%	27	7.4%	303	83.0%	365	3.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(208)**	**(2.0%)**	**(376)**	**(3.6%)**	**(12)**	**(.1%)**	**11 157**	**105.6%**	**10 561**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(198)	165.5%	79	(66.0%)	(3)	2.4%	2	(1.9%)	(120)	(96.6%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	120	49.3%	(8)	(3.3%)	(294)	(121.0%)	426	175.1%	243	196.6%
Total	**(78)**	**(63.1%)**	**71**	**57.2%**	**(297)**	**(240.3%)**	**428**	**346.1%**	**124**	**100.0%**

Contact Details

Municipal Manager	Glen Lekomanyane	018 330 7000
Financial Manager	Patience Leburu	018 330 7005

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**142 986**	**39 383**	**27.5%**	**15 800**	**11.0%**	**55 182**	**38.6%**	**13 545**	**42.5%**	**16.6%**
Property rates	10 174	2 565	25.2%	1 637	16.1%	4 202	41.3%	2 266	52.4%	(27.8%)
Property rates - penalties and collection charges	-	-	-	979	-	979	-	-	-	(100.0%)
Service charges - electricity revenue	35 076	6 359	18.1%	6 125	17.5%	12 484	35.6%	3 739	27.6%	63.8%
Service charges - water revenue	6 021	1 708	28.4%	1 840	30.6%	3 549	58.9%	1 110	13.1%	65.8%
Service charges - sanitation revenue	5 039	1 753	34.8%	2 740	54.4%	4 493	89.2%	844	71.6%	224.5%
Service charges - refuse revenue	6 424	1 516	23.6%	629	9.8%	2 145	33.4%	2 039	46.3%	(69.2%)
Service charges - other	-	55	-	48	-	103	-	62	-	(22.2%)
Rental of facilities and equipment	545	297	54.5%	83	15.2%	380	69.7%	819	158.9%	(89.9%)
Interest earned - external investments	25	-	-	-	-	-	-	-	84.4%	-
Interest earned - outstanding debtors	997	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	1	-	(100.0%)
Fines	946	27	2.9%	53	5.6%	81	8.5%	8	.9%	544.4%
Licences and permits	679	440	64.8%	716	105.6%	1 156	170.3%	419	-	71.1%
Agency services	1 181	-	-	107	9.1%	107	9.1%	-	-	(100.0%)
Transfers recognised - operational	71 749	24 367	34.0%	-	-	24 367	34.0%	-	43.5%	-
Other own revenue	4 071	295	7.3%	842	20.7%	1 137	27.9%	2 237	-	(62.4%)
Gains on disposal of PPE	59	-	-	-	-	-	-	-	-	-
Operating Expenditure	**142 486**	**33 819**	**23.7%**	**29 469**	**20.7%**	**63 288**	**44.4%**	**30 380**	**59.1%**	**(3.0%)**
Employee related costs	62 704	18 005	28.7%	16 067	25.6%	34 072	54.3%	13 207	50.8%	21.7%
Remuneration of councillors	7 974	1 941	24.3%	1 989	24.9%	3 930	49.3%	1 745	44.1%	14.0%
Debt impairment	5 534	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	938	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	29 364	6 478	22.1%	3 341	11.4%	9 819	33.4%	6 209	63.6%	(46.2%)
Other Materials	4 469	539	12.1%	1 168	26.1%	1 707	38.2%	871	4.4%	34.0%
Contracted services	4 408	660	15.0%	252	5.7%	912	20.7%	18	.4%	1 283.5%
Transfers and grants	-	-	-	254	-	254	-	4 353	-	(94.2%)
Other expenditure	27 094	6 197	22.9%	6 398	23.6%	12 595	46.5%	3 977	474.0%	60.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**500**	**5 564**		**(13 669)**		**(8 106)**		**(16 836)**		
Transfers recognised - capital	43 315	10 500	24.2%	2 000	4.6%	12 500	28.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	7 150	-	12 670	-	19 820	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**43 815**	**23 213**		**1 001**		**24 214**		**(16 836)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43 815**	**23 213**		**1 001**		**24 214**		**(16 836)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 815**	**23 213**		**1 001**		**24 214**		**(16 836)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 815**	**23 213**		**1 001**		**24 214**		**(16 836)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**43 815**	**10 703**	**24.4%**	**9 218**	**21.0%**	**19 921**	**45.5%**	**4 070**	**15.7%**	**126.5%**
National Government	43 315	10 703	24.7%	9 218	21.3%	19 921	46.0%	4 070	29.9%	126.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 315**	**10 703**	**24.7%**	**9 218**	**21.3%**	**19 921**	**46.0%**	**4 070**	**15.7%**	**126.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 815**	**10 703**	**24.4%**	**9 218**	**21.0%**	**19 921**	**45.5%**	**4 070**	**15.7%**	**126.5%**
Governance and Administration	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**4 070**	**-**	**(100.0%)**
Executive & Council	500	-	-	-	-	-	-	4 070	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**7 100**	**3 850**	**54.2%**	**1 126**	**15.9%**	**4 977**	**70.1%**	**-**	**-**	**(100.0%)**
Community & Social Services	7 100	3 850	54.2%	1 126	15.9%	4 977	70.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 907**	**1 684**	**8.9%**	**-**	**-**	**1 684**	**8.9%**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	18 907	1 684	8.9%	-	-	1 684	8.9%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 308**	**5 168**	**29.9%**	**8 092**	**46.8%**	**13 260**	**76.6%**	**-**	**-**	**(100.0%)**
Electricity	17 308	5 168	29.9%	8 092	46.8%	13 260	76.6%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**186 242**	**51 779**	**27.8%**	**31 158**	**16.7%**	**82 937**	**44.5%**	**15 216**	**33.7%**	**104.8%**
Ratepayers and other	**70 156**	**16 912**	**24.1%**	**16 678**	**23.8%**	**33 590**	**47.9%**	**13 566**	**43.2%**	**22.9%**
Government - operating	71 749	24 367	34.0%	-	-	24 367	34.0%	1 650	44.8%	(100.0%)
Government - capital	43 315	10 500	24.2%	14 480	33.4%	24 980	57.7%	-	9.3%	(100.0%)
Interest	1 022	-	-	-	-	-	-	-	63.3%	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(142 486)**	**(31 631)**	**22.2%**	**(28 868)**	**20.3%**	**(60 499)**	**42.5%**	**(26 682)**	**47.4%**	**8.2%**
Suppliers and employees	(142 486)	(31 631)	22.2%	(28 868)	20.3%	(60 499)	42.5%	(26 682)	49.7%	8.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**43 756**	**20 148**	**46.0%**	**2 290**	**5.2%**	**22 438**	**51.3%**	**(11 466)**	**1.3%**	**(120.0%)**
Cash Flow from Investing Activities										
Receipts	**381**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	59	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	322	-	-	-	-	-	-	-	-	-
Payments	**(43 815)**	**(10 703)**	**24.4%**	**(9 218)**	**21.0%**	**(19 921)**	**45.5%**	**(4 070)**	**17.9%**	**126.5%**
Capital assets	(43 815)	(10 703)	24.4%	(9 218)	21.0%	(19 921)	45.5%	(4 070)	17.9%	126.5%
Net Cash from/(used) Investing Activities	**(43 434)**	**(10 703)**	**24.6%**	**(9 218)**	**21.2%**	**(19 921)**	**45.9%**	**(4 070)**	**14.0%**	**126.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**322**	**9 445**	**2 929.5%**	**(6 928)**	**(2 148.7%)**	**2 518**	**780.9%**	**(15 536)**	**60.8%**	**(55.4%)**
Cash/cash equivalents at the year begin:	(12 155)	(249)	2.1%	9 196	(75.7%)	(249)	2.1%	7 439	(2.7%)	23.6%
Cash/cash equivalents at the year end:	**(11 832)**	**9 196**	**(77.7%)**	**2 268**	**(19.2%)**	**2 268**	**(19.2%)**	**(8 097)**	**18.8%**	**(128.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	7 166	39.3%	3 927	21.5%	1 566	8.6%	5 587	30.6%	18 247	60.3%
Bulk Water	70	100.0%	-	-	-	-	-	-	70	.2%
PAYE deductions	669	100.0%	-	-	-	-	-	-	669	2.2%
VAT (output less input)	641	100.0%	-	-	-	-	-	-	641	2.1%
Pensions / Retirement	956	100.0%	-	-	-	-	-	-	956	3.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 602	62.5%	537	9.3%	121	2.1%	1 499	26.0%	5 759	19.0%
Auditor-General	955	27.6%	89	2.6%	42	1.2%	2 372	68.6%	3 458	11.4%
Other	458	100.0%	-	-	-	-	-	-	458	1.5%
Total	**14 516**	**48.0%**	**4 552**	**15.0%**	**1 729**	**5.7%**	**9 458**	**31.3%**	**30 256**	**100.0%**

Contact Details

Municipal Manager	Dion Mere	053 948 0900
Financial Manager	Sello Maroga	053 948 0900

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**499 871**	**128 537**	**25.7%**	**87 386**	**17.5%**	**215 924**	**43.2%**	**68 001**	**48.4%**	**28.5%**
Property rates	124 554	30 140	24.2%	10 283	8.3%	40 424	32.5%	26 319	37.4%	(60.9%)
Property rates - penalties and collection charges	18 329	4 249	23.2%	11 726	64.0%	15 975	87.2%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	102 229	17 318	16.9%	13 337	13.0%	30 655	30.0%	19 088	99.3%	(30.1%)
Service charges - sanitation revenue	27 735	5 769	20.8%	3 942	14.2%	9 712	35.0%	4 676	40.6%	(15.7%)
Service charges - refuse revenue	21 072	5 244	24.9%	3 528	16.7%	8 771	41.6%	4 305	49.2%	(18.1%)
Service charges - other	13 944	260	1.9%	195	1.4%	455	3.3%	261	-	(25.3%)
Rental of facilities and equipment	3 495	183	5.2%	120	3.4%	303	8.7%	215	13.0%	(44.3%)
Interest earned - external investments	1 000	17	1.7%	14	1.4%	31	3.1%	-	-	(100.0%)
Interest earned - outstanding debtors	16 519	4 555	27.6%	2 997	18.1%	7 552	45.7%	8 188	74.9%	(63.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 421	533	15.6%	237	6.9%	769	22.5%	761	44.8%	(68.9%)
Licences and permits	4 657	827	17.8%	471	10.1%	1 298	27.9%	834	44.0%	(43.6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	162 916	58 535	35.9%	40 274	24.7%	98 809	60.7%	2 930	32.8%	1 274.6%
Other own revenue	-	907	-	263	-	1 169	-	423	24.8%	(37.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**479 642**	**73 330**	**15.3%**	**63 036**	**13.1%**	**136 366**	**28.4%**	**134 744**	**42.1%**	**(53.2%)**
Employee related costs	196 177	44 343	22.6%	29 468	15.0%	73 812	37.6%	47 663	49.5%	(38.2%)
Remuneration of councillors	19 402	4 537	23.4%	3 006	15.5%	7 544	38.9%	5 747	55.8%	(47.7%)
Debt impairment	51 010	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 504	-	-	-	-	-	-	-	-	-
Finance charges	3 400	307	9.0%	79	2.3%	386	11.4%	1 186	30.2%	(93.3%)
Bulk purchases	60 400	53	.1%	8 063	13.3%	8 116	13.4%	9 916	25.8%	(18.7%)
Other Materials	-	4 391	-	5 191	-	9 582	-	6 175	-	(15.9%)
Contracted services	25 504	3 846	15.1%	4 732	18.6%	8 578	33.6%	3 992	32.6%	18.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	110 245	15 852	14.4%	12 497	11.3%	28 349	25.7%	60 064	36.1%	(79.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**20 229**	**55 207**		**24 350**		**79 557**		**(66 744)**		
Transfers recognised - capital	55 039	4 000	7.3%	12 000	21.8%	16 000	29.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**75 268**	**59 207**		**36 350**		**95 557**		**(66 744)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**75 268**	**59 207**		**36 350**		**95 557**		**(66 744)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**75 268**	**59 207**		**36 350**		**95 557**		**(66 744)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**75 268**	**59 207**		**36 350**		**95 557**		**(66 744)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**78 268**	**8 227**	**10.5%**	**7 897**	**10.1%**	**16 124**	**20.6%**	**3 549**	**7.3%**	**122.5%**
National Government	55 039	8 145	14.8%	6 595	12.0%	14 739	26.8%	3 549	8.7%	85.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 039**	**8 145**	**14.8%**	**6 595**	**12.0%**	**14 739**	**26.8%**	**3 549**	**8.5%**	**85.8%**
Borrowing	3 000	-	-	440	14.7%	440	14.7%	-	-	(100.0%)
Internally generated funds	20 229	82	.4%	862	4.3%	945	4.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**78 268**	**8 227**	**10.5%**	**7 897**	**10.1%**	**16 124**	**20.6%**	**3 549**	**7.3%**	**122.5%**
Governance and Administration	**24 668**	**454**	**1.8%**	**1 784**	**7.2%**	**2 238**	**9.1%**	**-**	**-**	**(100.0%)**
Executive & Council	1 200	-	-	1 277	106.4%	1 277	106.4%	-	-	(100.0%)
Budget & Treasury Office	23 368	24	.1%	24	.1%	48	.2%	-	-	(100.0%)
Corporate Services	100	430	430.1%	483	483.4%	914	913.5%	-	-	(100.0%)
Community and Public Safety	**4 500**	**30**	**.7%**	**549**	**12.2%**	**579**	**12.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	3 100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	529	-	529	-	-	-	(100.0%)
Public Safety	1 400	30	2.1%	20	1.4%	50	3.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 400**	**7 744**	**17.4%**	**5 124**	**11.5%**	**12 867**	**29.0%**	**3 549**	**9.9%**	**44.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	44 400	7 744	17.4%	5 124	11.5%	12 867	29.0%	3 549	9.9%	44.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 700**	**-**	**-**	**440**	**9.4%**	**440**	**9.4%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	4 700	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	440	-	440	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**499 726**	**115 438**	**23.1%**	**112 539**	**22.5%**	**227 978**	**45.6%**	**202 004**	**59 070.6%**	**(44.3%)**
Ratepayers and other	**280 771**	**60 482**	**21.5%**	**49 804**	**17.7%**	**110 286**	**39.3%**	**140 017**	**53 604.7%**	**(64.4%)**
Government - operating	162 916	41 496	25.5%	41 390	25.4%	82 886	50.9%	27 525	65 697.2%	50.4%
Government - capital	55 039	4 000	7.3%	12 000	21.8%	16 000	29.1%	25 476	59 358.3%	(52.9%)
Interest	1 000	9 461	946.1%	9 345	934.5%	18 805	1 880.5%	8 986	146 182.4%	4.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(412 127)**	**(74 905)**	**18.2%**	**(97 262)**	**23.6%**	**(172 167)**	**41.8%**	**(122 569)**	**48 586.5%**	**(20.6%)**
Suppliers and employees	(412 127)	(73 640)	17.9%	(97 262)	23.6%	(170 901)	41.5%	(121 383)	48 821.6%	(19.9%)
Finance charges	-	(1 265)	-	-	-	(1 265)	-	(1 186)	31 528.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**87 599**	**40 534**	**46.3%**	**15 277**	**17.4%**	**55 811**	**63.7%**	**79 435**	**88 627.3%**	**(80.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**0**	**-**	**13**	**-**	**13**	**-**	**31 711**	**137 256.1%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	0	-	13	-	13	-	(6)	1 269.0%	(319.3%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	31 717	-	(100.0%)
Payments	**(79 500)**	**(8 227)**	**10.3%**	**(10 402)**	**13.1%**	**(18 629)**	**23.4%**	**(3 549)**	**7 322.3%**	**193.1%**
Capital assets	(79 500)	(8 227)	10.3%	(10 402)	13.1%	(18 629)	23.4%	(3 549)	7 322.3%	193.1%
Net Cash from/(used) Investing Activities	**(79 500)**	**(8 227)**	**10.3%**	**(10 389)**	**13.1%**	**(18 616)**	**23.4%**	**28 162**	**(348 235.3%)**	**(136.9%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(0)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(0)	-	(100.0%)
Payments	**(5 300)**	**(1 122)**	**21.2%**	**(488)**	**9.2%**	**(1 610)**	**30.4%**	**(994)**	**29 790.7%**	**(50.8%)**
Repayment of borrowing	(5 300)	(1 122)	21.2%	(488)	9.2%	(1 610)	30.4%	(994)	29 790.7%	(50.8%)
Net Cash from/(used) Financing Activities	**(5 300)**	**(1 122)**	**21.2%**	**(488)**	**9.2%**	**(1 610)**	**30.4%**	**(994)**	**29 787.5%**	**(50.8%)**
Net Increase/(Decrease) in cash held	**2 799**	**31 185**	**1 114.2%**	**4 400**	**157.2%**	**35 585**	**1 271.4%**	**106 603**	**138 381.8%**	**(95.9%)**
Cash/cash equivalents at the year begin:	50 714	160 547	316.6%	191 732	378.1%	160 547	316.6%	40 943	-	368.3%
Cash/cash equivalents at the year end:	**53 513**	**191 732**	**358.3%**	**196 132**	**366.5%**	**196 132**	**366.5%**	**147 546**	**122 448.0%**	**32.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 495	5.2%	5 781	4.0%	6 153	4.3%	123 572	86.4%	143 001	22.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 860	3.3%	5 577	2.6%	5 301	2.5%	192 739	91.6%	210 477	33.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 080	3.8%	1 668	3.0%	1 524	2.8%	49 450	90.4%	54 722	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 962	3.9%	1 586	3.2%	1 460	2.9%	45 062	90.0%	50 070	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 192	2.0%	3 179	1.9%	3 082	1.9%	154 226	94.2%	163 679	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	33	.9%	745	20.9%	15	.4%	2 771	77.8%	3 564	.6%	-	-	-	-
Other	214	3.0%	135	1.9%	26	.4%	6 820	94.8%	7 195	1.1%	-	-	-	-
Total By Income Source	**21 836**	**3.5%**	**18 671**	**3.0%**	**17 560**	**2.8%**	**574 640**	**90.8%**	**632 707**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 158	2.6%	6 149	2.6%	5 605	2.3%	222 092	92.5%	240 005	37.9%	-	-	-	-
Commercial	6 965	7.6%	5 074	5.5%	4 445	4.8%	75 296	82.0%	91 780	14.5%	-	-	-	-
Households	8 713	2.9%	7 448	2.5%	7 510	2.5%	277 252	92.1%	300 923	47.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**21 836**	**3.5%**	**18 671**	**3.0%**	**17 560**	**2.8%**	**574 640**	**90.8%**	**632 707**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	5 392	6.4%	18	-	6 159	7.3%	73 089	86.3%	84 657	91.6%
PAYE deductions	2 045	100.0%	-	-	-	-	-	-	2 045	2.2%
VAT (output less input)	13	100.0%	-	-	-	-	-	-	13	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 646	46.4%	901	15.8%	808	14.2%	1 344	23.6%	5 698	6.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 096**	**10.9%**	**918**	**1.0%**	**6 967**	**7.5%**	**74 433**	**80.5%**	**92 414**	**100.0%**

Contact Details

Municipal Manager	Mr K Rabanye	018 389 0212/3
Financial Manager	Mr S S Mmope	018 389 0260/1

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**335 623**	**48 123**	**14.3%**	**102 269**	**30.5%**	**150 392**	**44.8%**	**60 215**	**45.1%**	**69.8%**
Property rates	35 291	42 680	120.9%	9 438	26.7%	52 119	147.7%	18 717	66.7%	(49.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	123 378	42 893	34.8%	17 808	14.4%	60 701	49.2%	23 819	44.1%	(25.2%)
Service charges - water revenue	32 705	(44 987)	(137.6%)	31 223	95.5%	(13 764)	(42.1%)	7 482	54.5%	317.3%
Service charges - sanitation revenue	7 280	1 426	19.6%	2 063	28.3%	3 489	47.9%	3 559	73.4%	(42.0%)
Service charges - refuse revenue	10 556	1 725	16.3%	2 509	23.8%	4 234	40.1%	1 889	43.3%	32.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	665	128	19.2%	615	92.5%	743	111.7%	51	39.0%	1 101.0%
Interest earned - external investments	2 110	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	11 732	(63)	(.5%)	-	-	(63)	(.5%)	564	19.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	1	-	(100.0%)
Fines	10 550	70	.7%	196	1.9%	266	2.5%	836	1 222.6%	(76.5%)
Licences and permits	947	482	50.8%	763	80.6%	1 245	131.4%	82	.8%	834.8%
Agency services	1 000	327	32.7%	729	72.9%	1 056	105.6%	-	-	(100.0%)
Transfers recognised - operational	90 501	3 250	3.6%	36 623	40.5%	39 873	44.1%	3 000	39.9%	1 120.8%
Other own revenue	8 908	192	2.2%	302	3.4%	494	5.5%	214	67.8%	40.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**335 623**	**76 185**	**22.7%**	**61 000**	**18.2%**	**137 185**	**40.9%**	**50 311**	**32.0%**	**21.2%**
Employee related costs	123 014	33 431	27.2%	26 240	21.3%	59 671	48.5%	24 170	37.6%	8.6%
Remuneration of councillors	13 210	2 516	19.0%	2 434	18.4%	4 950	37.5%	2 727	47.4%	(10.7%)
Debt impairment	28 485	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 712	-	-	-	-	-	-	-	-	-
Finance charges	-	0	-	-	-	0	-	106	13.2%	(100.0%)
Bulk purchases	95 897	32 090	33.5%	21 358	22.3%	53 448	55.7%	12 601	45.3%	69.5%
Other Materials	17 412	1 012	5.8%	774	4.4%	1 786	10.3%	3 954	-	(80.4%)
Contracted services	16 924	2 923	17.3%	2 825	16.7%	5 748	34.0%	1 941	29.2%	45.6%
Transfers and grants	-	19	-	1 469	-	1 488	-	202	-	626.7%
Other expenditure	40 681	4 194	10.3%	5 901	14.5%	10 094	24.8%	4 611	15.6%	28.0%
Loss on disposal of PPE	(8 712)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**(28 063)**		**41 269**		**13 206**		**9 904**		
Transfers recognised - capital	32 529	16 416	50.5%	-	-	16 416	50.5%	0	23.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	3 898	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**36 427**	**(11 647)**		**41 269**		**29 622**		**9 904**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**36 427**	**(11 647)**		**41 269**		**29 622**		**9 904**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36 427**	**(11 647)**		**41 269**		**29 622**		**9 904**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36 427**	**(11 647)**		**41 269**		**29 622**		**9 904**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**36 427**	**403**	**1.1%**	**1 597**	**4.4%**	**2 000**	**5.5%**	**10 549**	**18.9%**	**(84.9%)**
National Government	36 427	403	1.1%	1 597	4.4%	2 000	5.5%	10 215	43.5%	(84.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 427**	**403**	**1.1%**	**1 597**	**4.4%**	**2 000**	**5.5%**	**10 215**	**43.5%**	**(84.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	334	3.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**36 427**	**403**	**1.1%**	**1 597**	**4.4%**	**2 000**	**5.5%**	**10 549**	**18.9%**	**(84.9%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**126**	**10.1%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	31	7.9%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	63	10.5%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	32	12.2%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**140**	**8.2%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	12	3.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	128	-	(100.0%)
Economic and Environmental Services	**36 427**	**403**	**1.1%**	**1 597**	**4.4%**	**2 000**	**5.5%**	**10 228**	**37.7%**	**(84.4%)**
Planning and Development	-	-	-	-	-	-	-	4	2.0%	(100.0%)
Road Transport	36 427	403	1.1%	1 597	4.4%	2 000	5.5%	10 224	38.3%	(84.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55**	**.3%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	55	.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**335 623**	**95 757**	**28.5%**	**67 509**	**20.1%**	**163 265**	**48.6%**	**23 050**	**33.7%**	**192.9%**
Ratepayers and other	**235 598**	**49 383**	**21.0%**	**37 515**	**15.9%**	**86 898**	**36.9%**	**22 630**	**32.4%**	**65.8%**
Government - operating	90 501	29 728	32.8%	29 994	33.1%	59 722	66.0%	-	37.5%	(100.0%)
Government - capital	-	16 646	-	-	-	16 646	-	-	40.6%	-
Interest	9 524	-	-	-	-	-	-	420	15.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(335 623)**	**(96 622)**	**28.8%**	**(58 186)**	**17.3%**	**(154 809)**	**46.1%**	**(17 817)**	**33.4%**	**226.6%**
Suppliers and employees	(335 623)	(96 622)	28.8%	(58 186)	17.3%	(154 809)	46.1%	(17 817)	33.4%	226.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**(866)**	**-**	**9 322**	**-**	**8 456**	**-**	**5 233**	**38.1%**	**78.1%**
Cash Flow from Investing Activities										
Receipts	**11 732**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	11 732	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(32 449)**	**-**	**-**	**-**	**-**	**-**	**-**	**(5 095)**	**11.7%**	**(100.0%)**
Capital assets	(32 449)	-	-	-	-	-	-	(5 095)	11.7%	(100.0%)
Net Cash from/(used) Investing Activities	**(20 717)**	**-**	**-**	**-**	**-**	**-**	**-**	**(5 095)**	**11.7%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**25 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	25 000	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**25 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 283**	**(866)**	**(20.2%)**	**9 322**	**217.7%**	**8 456**	**197.4%**	**138**	**(1.0%)**	**6 633.8%**
Cash/cash equivalents at the year begin:	-	3 637	-	2 772	-	3 637	-	3 058	6.8%	(9.4%)
Cash/cash equivalents at the year end:	**4 283**	**2 772**	**64.7%**	**12 094**	**282.4%**	**12 094**	**282.4%**	**3 197**	**30.5%**	**278.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 143	2.2%	26 193	26.7%	3 912	4.0%	65 764	67.1%	98 013	40.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 402	4.8%	3 861	5.4%	3 066	4.3%	60 827	85.5%	71 156	29.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 789	8.9%	1 729	8.6%	1 425	7.1%	15 134	75.4%	20 077	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	580	4.2%	571	4.2%	546	4.0%	12 056	87.7%	13 753	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	643	4.9%	619	4.7%	584	4.5%	11 276	85.9%	13 121	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	276	4.4%	276	4.4%	24	.4%	5 721	90.9%	6 297	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 574	8.9%	-	-	-	-	16 084	91.1%	17 659	7.4%	-	-	-	-
Total By Income Source	**10 407**	**4.3%**	**33 249**	**13.8%**	**9 558**	**4.0%**	**186 862**	**77.8%**	**240 076**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	624	1.7%	3 093	8.4%	797	2.2%	32 484	87.8%	36 997	15.4%	-	-	-	-
Commercial	2 677	9.7%	3 884	14.0%	2 665	9.6%	18 505	66.7%	27 731	11.6%	-	-	-	-
Households	7 106	4.1%	26 273	15.0%	6 096	3.5%	135 873	77.5%	175 348	73.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**10 407**	**4.3%**	**33 249**	**13.8%**	**9 558**	**4.0%**	**186 862**	**77.8%**	**240 076**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	750	100.0%	-	-	-	-	-	-	750	37.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 233	100.0%	-	-	-	-	-	-	1 233	62.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 983**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 983**	**100.0%**

Contact Details

Municipal Manager	Justine Bhine	018 632 5051
Financial Manager	Leeto Dintwe	018 632 5051

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**255 343**	**55 521**	**21.7%**	**33 775**	**13.2%**	**89 296**	**35.0%**	**30 009**	**40.9%**	**12.6%**
Property rates	30 000	4 443	14.8%	4 563	15.2%	9 006	30.0%	3 150	31.2%	44.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	60 541	7 300	12.1%	7 167	11.8%	14 467	23.9%	3 954	23.8%	81.3%
Service charges - water revenue	13 625	2 939	21.6%	15 273	112.1%	18 211	133.7%	3 473	63.1%	339.8%
Service charges - sanitation revenue	2 563	632	24.7%	603	23.5%	1 235	48.2%	449	-	34.1%
Service charges - refuse revenue	4 300	1 613	37.5%	1 610	37.4%	3 224	75.0%	595	33.6%	170.7%
Service charges - other	-	3 309	-	3 586	-	6 894	-	2 789	200 495.8%	28.6%
Rental of facilities and equipment	1 179	5	.4%	4	.3%	9	.8%	14	2.2%	(73.4%)
Interest earned - external investments	85	7	8.2%	-	-	7	8.2%	0	5.0%	(100.0%)
Interest earned - outstanding debtors	1 500	-	-	1	.1%	1	.1%	3	.6%	(71.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	195	-	321	-	516	-	113	9.8%	184.4%
Licences and permits	8 010	136	1.7%	2	-	137	1.7%	1 147	104.5%	(99.9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	93 412	34 140	36.5%	-	-	34 140	36.5%	13 699	73.2%	(100.0%)
Other own revenue	40 128	555	1.4%	608	1.5%	1 164	2.9%	607	4.2%	.3%
Gains on disposal of PPE	-	248	-	38	-	286	-	16	.2%	137.5%
Operating Expenditure	**255 343**	**37 772**	**14.8%**	**27 920**	**10.9%**	**65 693**	**25.7%**	**32 651**	**34.7%**	**(14.5%)**
Employee related costs	81 151	19 494	24.0%	16 422	20.2%	35 915	44.3%	15 001	50.6%	9.5%
Remuneration of councillors	11 479	1 532	13.3%	2 128	18.5%	3 660	31.9%	1 700	28.5%	25.2%
Debt impairment	30 850	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 800	-	-	-	-	-	-	-	-	-
Finance charges	3 296	-	-	-	-	-	-	66	29.8%	(100.0%)
Bulk purchases	40 000	7 072	17.7%	-	-	7 072	17.7%	4 064	58.1%	(100.0%)
Other Materials	5 758	1 060	18.4%	484	8.4%	1 544	26.8%	1 050	16.5%	(53.9%)
Contracted services	8 060	2 163	26.8%	2 143	26.6%	4 306	53.4%	2 108	168.7%	1.7%
Transfers and grants	-	-	-	5	-	5	-	337	-	(98.5%)
Other expenditure	63 949	6 452	10.1%	6 738	10.5%	13 190	20.6%	8 324	16.6%	(19.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**17 749**		**5 855**		**23 604**		**(2 642)**		
Transfers recognised - capital	-	-	-	3 081	-	3 081	-	-	21.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**17 749**		**8 936**		**26 685**		**(2 642)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**17 749**		**8 936**		**26 685**		**(2 642)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**17 749**		**8 936**		**26 685**		**(2 642)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**17 749**		**8 936**		**26 685**		**(2 642)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**104 060**	**10 470**	**10.1%**	**23 084**	**22.2%**	**33 555**	**32.2%**	**4 727**	**16.5%**	**388.3%**
National Government	69 712	7 400	10.6%	22 890	32.8%	30 290	43.4%	4 452	21.1%	414.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 712**	**7 400**	**10.6%**	**22 890**	**32.8%**	**30 290**	**43.4%**	**4 452**	**21.1%**	**414.1%**
Borrowing	20 100	2 632	13.1%	-	-	2 632	13.1%	-	20.5%	-
Internally generated funds	14 248	439	3.1%	195	1.4%	633	4.4%	164	-	19.0%
Public contributions and donations	-	-	-	-	-	-	-	112	.4%	(100.0%)
Capital Expenditure Standard Classification	**104 060**	**10 470**	**10.1%**	**23 084**	**22.2%**	**33 555**	**32.2%**	**4 727**	**16.5%**	**388.3%**
Governance and Administration	**4 740**	**97**	**2.0%**	**114**	**2.4%**	**211**	**4.4%**	**157**	**3.5%**	**(27.4%)**
Executive & Council	125	27	21.8%	-	-	27	21.8%	46	29.4%	(100.0%)
Budget & Treasury Office	500	18	3.5%	38	7.5%	55	11.0%	112	14.8%	(66.3%)
Corporate Services	4 115	52	1.3%	76	1.9%	129	3.1%	-	.9%	(100.0%)
Community and Public Safety	**1 728**	**60**	**3.5%**	**447**	**25.9%**	**507**	**29.3%**	**28**	**6.5%**	**1 503.9%**
Community & Social Services	70	60	86.0%	-	-	60	86.0%	-	-	-
Sport And Recreation	1 548	-	-	447	28.9%	447	28.9%	-	-	(100.0%)
Public Safety	110	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	28	202.3%	(100.0%)
Economic and Environmental Services	**78 787**	**7 275**	**9.2%**	**22 520**	**28.6%**	**29 795**	**37.8%**	**4 542**	**23.9%**	**395.8%**
Planning and Development	73 507	7 225	9.8%	22 520	30.6%	29 745	40.5%	4 542	16.0%	395.8%
Road Transport	5 280	50	.9%	-	-	50	.9%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 805**	**3 038**	**16.2%**	**4**	**-**	**3 042**	**16.2%**	**-**	**11.7%**	**(100.0%)**
Electricity	16 100	3 035	18.8%	-	-	3 035	18.8%	-	13.1%	-
Water	1 950	4	.2%	4	.2%	7	.4%	-	-	(100.0%)
Waste Water Management	255	-	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**284 899**	**69 634**	**24.4%**	**84 275**	**29.6%**	**153 909**	**54.0%**	**30 745**	**29.3%**	**174.1%**
Ratepayers and other	**122 190**	**24 368**	**19.9%**	**37 151**	**30.4%**	**61 519**	**50.3%**	**17 045**	**25.1%**	**118.0%**
Government - operating	93 412	36 571	39.2%	26 643	28.5%	63 214	67.7%	13 699	76.6%	94.5%
Government - capital	67 712	8 684	12.8%	20 469	30.2%	29 153	43.1%	-	7.5%	(100.0%)
Interest	1 585	12	.7%	13	.8%	24	1.5%	1	1.1%	1 071.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(254 043)**	**(37 772)**	**14.9%**	**(80 861)**	**31.8%**	**(118 634)**	**46.7%**	**(21 668)**	**23.5%**	**273.2%**
Suppliers and employees	(250 747)	(37 772)	15.1%	(80 741)	32.2%	(118 513)	47.3%	(21 338)	23.2%	278.4%
Finance charges	(3 296)	-	-	(120)	3.7%	(120)	3.7%	(66)	105.2%	81.2%
Transfers and grants	-	-	-	-	-	-	-	(263)	-	(100.0%)
Net Cash from/(used) Operating Activities	**30 855**	**31 862**	**103.3%**	**3 414**	**11.1%**	**35 276**	**114.3%**	**9 077**	**42.6%**	**(62.4%)**
Cash Flow from Investing Activities										
Receipts	**74 504**	**-**	**-**	**134**	**.2%**	**134**	**.2%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	3 000	-	-	134	4.5%	134	4.5%	-	-	(100.0%)
Decrease in non-current debtors	41 650	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	29 854	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(104 060)**	**(10 496)**	**10.1%**	**(22 788)**	**21.9%**	**(33 283)**	**32.0%**	**-**	**-**	**(100.0%)**
Capital assets	(104 060)	(10 496)	10.1%	(22 788)	21.9%	(33 283)	32.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(29 556)**	**(10 496)**	**35.5%**	**(22 654)**	**76.6%**	**(33 150)**	**112.2%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**9 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 500	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	-	-	-	-	-	-	-	-	-
Payments	**(650)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(650)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**8 850**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**10 150**	**21 366**	**210.5%**	**(19 240)**	**(189.6%)**	**2 126**	**20.9%**	**9 077**	**-**	**(312.0%)**
Cash/cash equivalents at the year begin:	-	15 626	-	36 992	-	15 626	-	55 570	46.3%	(33.4%)
Cash/cash equivalents at the year end:	**10 150**	**36 992**	**364.5%**	**17 752**	**174.9%**	**17 752**	**174.9%**	**64 647**	**152.2%**	**(72.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 534	8.5%	705	3.9%	689	3.8%	15 153	83.8%	18 081	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 963	8.5%	2 279	3.9%	2 231	3.8%	49 026	83.8%	58 499	55.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 895	8.5%	870	3.9%	852	3.8%	18 719	83.8%	22 336	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	271	8.5%	124	3.9%	122	3.8%	2 674	83.8%	3 191	3.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	361	8.5%	166	3.9%	162	3.8%	3 566	83.8%	4 254	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**9 023**	**8.5%**	**4 144**	**3.9%**	**4 056**	**3.8%**	**89 138**	**83.8%**	**106 361**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	268	3.9%	109	1.6%	132	1.9%	6 314	92.5%	6 823	6.4%	-	-	-	-
Commercial	3 444	15.2%	1 473	6.5%	1 591	7.0%	16 174	71.3%	22 681	21.3%	-	-	-	-
Households	4 831	6.6%	2 368	3.2%	2 153	2.9%	64 232	87.3%	73 583	69.2%	-	-	-	-
Other	481	14.7%	195	6.0%	180	5.5%	2 418	73.9%	3 274	3.1%	-	-	-	-
Total By Customer Group	**9 023**	**8.5%**	**4 144**	**3.9%**	**4 056**	**3.8%**	**89 138**	**83.8%**	**106 361**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	(9 010)	(961.7%)	305	32.5%	2 621	279.8%	7 020	749.4%	937	82.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(571)	(287.5%)	2	1.3%	6	3.1%	761	383.2%	198	17.5%
Total	**(9 580)**	**(843.9%)**	**307**	**27.1%**	**2 628**	**231.4%**	**7 781**	**685.4%**	**1 135**	**100.0%**

Contact Details

Municipal Manager	Mr Mr C. Maema	018 642 1081
Financial Manager	Mrs G Moroane	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**455 663**	**178 551**	**39.2%**	**148 204**	**32.5%**	**326 755**	**71.7%**	**115 694**	**66.0%**	**28.1%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	104	-	290	-	393	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	2	-	2	-	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	443 936	177 999	40.1%	147 669	33.3%	325 668	73.4%	112 624	68.2%	31.1%
Other own revenue	11 727	448	3.8%	243	2.1%	692	5.9%	3 071	92.0%	(92.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**401 960**	**117 213**	**29.2%**	**217 146**	**54.0%**	**334 360**	**83.2%**	**108 876**	**56.3%**	**99.4%**
Employee related costs	175 000	51 539	29.5%	62 166	35.5%	113 705	65.0%	48 322	62.1%	28.6%
Remuneration of councillors	10 000	2 264	22.6%	2 462	24.6%	4 726	47.3%	2 715	55.9%	(9.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	50 400	-	50 400	-	-	-	(100.0%)
Bulk purchases	2 000	-	-	-	-	-	-	-	-	-
Other Materials	29 750	10 824	36.4%	12 061	40.5%	22 885	76.9%	14 728	77.0%	(18.1%)
Contracted services	9 850	3 793	38.5%	1 974	20.0%	5 767	58.5%	2 389	15.1%	(17.3%)
Transfers and grants	36 500	2 008	5.5%	9 626	26.4%	11 634	31.9%	8 689	83.0%	10.8%
Other expenditure	131 860	46 786	35.5%	78 457	59.5%	125 243	95.0%	32 033	51.0%	144.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**53 703**	**61 337**		**(68 942)**		**(7 604)**		**6 818**		
Transfers recognised - capital	338 102	14 001	4.1%	58 359	17.3%	72 361	21.4%	46 603	16.0%	25.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**391 805**	**75 339**		**(10 583)**		**64 756**		**53 421**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**391 805**	**75 339**		**(10 583)**		**64 756**		**53 421**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**391 805**	**75 339**		**(10 583)**		**64 756**		**53 421**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**391 805**	**75 339**		**(10 583)**		**64 756**		**53 421**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**330 305**	**65 500**	**19.8%**	**93 705**	**28.4%**	**159 205**	**48.2%**	**133 562**	**55.4%**	**(29.8%)**
National Government	196 902	44 549	22.6%	63 284	32.1%	107 833	54.8%	108 547	81.4%	(41.7%)
Provincial Government	71 200	3 399	4.8%	3 854	5.4%	7 253	10.2%	4 162	8.1%	(7.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**268 102**	**47 948**	**17.9%**	**67 138**	**25.0%**	**115 086**	**42.9%**	**112 709**	**60.6%**	**(40.4%)**
Borrowing	8 500	6 794	79.9%	-	-	6 794	79.9%	-	-	-
Internally generated funds	53 703	10 758	20.0%	25 822	48.1%	36 580	68.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	745	-	745	-	20 853	205.0%	(96.4%)
Capital Expenditure Standard Classification	**330 305**	**65 500**	**19.8%**	**93 705**	**28.4%**	**159 205**	**48.2%**	**133 562**	**55.4%**	**(29.8%)**
Governance and Administration	**281 797**	**61 415**	**21.8%**	**80 973**	**28.7%**	**142 387**	**50.5%**	**121 034**	**61.7%**	**(33.1%)**
Executive & Council	272 797	53 902	19.8%	73 576	27.0%	127 478	46.7%	103 356	60.2%	(28.8%)
Budget & Treasury Office	-	-	-	-	-	-	-	17 100	-	(100.0%)
Corporate Services	9 000	7 513	83.5%	7 396	82.2%	14 909	165.7%	578	19.2%	1 180.5%
Community and Public Safety	**8 200**	**-**	**-**	**2 567**	**31.3%**	**2 567**	**31.3%**	**-**	**61.1%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	7 500	-	-	2 567	34.2%	2 567	34.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	700	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 985**	**2 593**	**26.0%**	**7 009**	**70.2%**	**9 603**	**96.2%**	**7 260**	**-**	**(3.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 985	2 593	26.0%	7 009	70.2%	9 603	96.2%	7 260	-	(3.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**30 323**	**1 492**	**4.9%**	**3 156**	**10.4%**	**4 648**	**15.3%**	**5 268**	**19.3%**	**(40.1%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	30 323	1 492	4.9%	3 156	10.4%	4 648	15.3%	5 268	19.3%	(40.1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**793 765**	**337 798**	**42.6%**	**387 483**	**48.8%**	**725 281**	**91.4%**	**350 179**	**109.4%**	**10.7%**
Ratepayers and other	**11 727**	**52 926**	**451.3%**	**105 176**	**896.9%**	**158 102**	**1 348.2%**	**10 739**	**188.4%**	**879.3%**
Government - operating	443 936	186 547	42.0%	148 472	33.4%	335 019	75.5%	114 837	69.1%	29.3%
Government - capital	338 102	98 326	29.1%	133 760	39.6%	232 086	68.6%	44 603	48.0%	199.9%
Interest	-	-	-	74	-	74	-	180 000	3 000.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(401 960)**	**(226 804)**	**56.4%**	**(270 541)**	**67.3%**	**(497 345)**	**123.7%**	**(207 220)**	**174.1%**	**30.6%**
Suppliers and employees	(365 460)	(223 067)	61.0%	(263 254)	72.0%	(486 321)	133.1%	(197 070)	184.5%	33.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(36 500)	(3 737)	10.2%	(7 287)	20.0%	(11 023)	30.2%	(10 150)	44.6%	(28.2%)
Net Cash from/(used) Operating Activities	**391 805**	**110 994**	**28.3%**	**116 942**	**29.8%**	**227 936**	**58.2%**	**142 959**	**49.3%**	**(18.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(330 305)**	**(139 090)**	**42.1%**	**(108 765)**	**32.9%**	**(247 855)**	**75.0%**	**(155 160)**	**54.9%**	**(29.9%)**
Capital assets	(330 305)	(139 090)	42.1%	(108 765)	32.9%	(247 855)	75.0%	(155 160)	54.9%	(29.9%)
Net Cash from/(used) Investing Activities	**(330 305)**	**(139 090)**	**42.1%**	**(108 765)**	**32.9%**	**(247 855)**	**75.0%**	**(155 160)**	**54.9%**	**(29.9%)**
Cash Flow from Financing Activities										
Receipts	**8 500**	**62 594**	**736.4%**	**10 865**	**127.8%**	**73 458**	**864.2%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 500	62 594	736.4%	10 865	127.8%	73 458	864.2%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(70 000)**	**(25 223)**	**36.0%**	**(25 177)**	**36.0%**	**(50 400)**	**72.0%**	**(97)**	**-**	**25 734.0%**
Repayment of borrowing	(70 000)	(25 223)	36.0%	(25 177)	36.0%	(50 400)	72.0%	(97)	-	25 734.0%
Net Cash from/(used) Financing Activities	**(61 500)**	**37 370**	**(60.8%)**	**(14 312)**	**23.3%**	**23 058**	**(37.5%)**	**(97)**	**-**	**14 585.6%**
Net Increase/(Decrease) in cash held	**-**	**9 274**	**-**	**(6 135)**	**-**	**3 139**	**-**	**(12 298)**	**-**	**(50.1%)**
Cash/cash equivalents at the year begin:	-	(74)	-	9 200	-	(74)	-	19 089	22.2%	(51.8%)
Cash/cash equivalents at the year end:	**-**	**9 200**	**-**	**3 065**	**-**	**3 065**	**-**	**6 791**	**18.2%**	**(54.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 636	100.0%	-	-	-	-	-	-	2 636	5.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 206	100.0%	-	-	-	-	-	-	2 206	4.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 031	68.8%	3 180	6.8%	169	.4%	11 182	24.0%	46 563	90.2%
Auditor-General	-	-	-	-	-	-	27	100.0%	27	.1%
Other	1	.4%	-	-	-	-	163	99.6%	164	.3%
Total	**36 874**	**71.5%**	**3 180**	**6.2%**	**169**	**.3%**	**11 372**	**22.0%**	**51 595**	**100.0%**

Contact Details

Municipal Manager	Mr M E Mojaki	018 381 9404
Financial Manager	Mr W Molokele	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**257 967**	**112 946**	**43.8%**	**53 283**	**20.7%**	**166 228**	**64.4%**	**59 007**	**66.5%**	**(9.7%)**
Property rates	26 646	30 013	112.6%	(208)	(.8%)	29 804	111.9%	(18)	120.2%	1 054.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	99 574	28 152	28.3%	15 380	15.4%	43 532	43.7%	16 844	40.6%	(8.7%)
Service charges - water revenue	22 615	17 879	79.1%	7 393	32.7%	25 273	111.8%	6 410	45.9%	15.3%
Service charges - sanitation revenue	15 275	3 182	20.8%	3 820	25.0%	7 002	45.8%	3 472	81.1%	10.0%
Service charges - refuse revenue	15 251	3 207	21.0%	3 828	25.1%	7 035	46.1%	3 477	83.4%	10.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	755	178	23.5%	371	49.2%	549	72.7%	282	75.6%	31.5%
Interest earned - external investments	596	110	18.5%	172	28.9%	282	47.4%	135	-	27.5%
Interest earned - outstanding debtors	8 500	3 761	44.3%	3 922	46.1%	7 683	90.4%	3 229	-	21.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	301	84	28.1%	94	31.3%	179	59.4%	68	68.5%	38.3%
Licences and permits	2 356	544	23.1%	850	36.1%	1 393	59.1%	543	81.1%	56.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	54 331	25 243	46.5%	16 812	30.9%	42 056	77.4%	22 724	87.3%	(26.0%)
Other own revenue	4 417	593	13.4%	847	19.2%	1 440	32.6%	1 841	66.9%	(54.0%)
Gains on disposal of PPE	7 350	-	-	-	-	-	-	-	-	-
Operating Expenditure	**309 690**	**76 568**	**24.7%**	**77 811**	**25.1%**	**154 379**	**49.8%**	**59 087**	**49.4%**	**31.7%**
Employee related costs	106 286	25 846	24.3%	25 974	24.4%	51 820	48.8%	21 945	51.1%	18.4%
Remuneration of councillors	4 806	1 285	26.7%	1 366	28.4%	2 651	55.2%	1 073	47.7%	27.3%
Debt impairment	15 957	677	4.2%	1 177	7.4%	1 855	11.6%	(268)	-	(538.7%)
Depreciation and asset impairment	55 364	11 250	20.3%	11 250	20.3%	22 500	40.6%	-	-	(100.0%)
Finance charges	5 723	3 295	57.6%	4 264	74.5%	7 559	132.1%	2 155	69.5%	97.9%
Bulk purchases	80 300	22 735	28.3%	14 861	18.5%	37 597	46.8%	17 238	60.0%	(13.8%)
Other Materials	17 413	2 463	14.1%	2 712	15.6%	5 175	29.7%	2 941	36.3%	(7.8%)
Contracted services	2 776	4 952	178.4%	6 303	227.0%	11 255	405.4%	6 447	149.4%	(2.2%)
Transfers and grants	1 564	235	15.0%	(32)	(2.1%)	203	13.0%	258	-	(112.5%)
Other expenditure	19 500	3 828	19.6%	9 937	51.0%	13 765	70.6%	7 299	83.8%	36.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(51 723)**	**36 378**		**(24 528)**		**11 850**		**(80)**		
Transfers recognised - capital	57 606	16 393	28.5%	12 735	22.1%	29 128	50.6%	11 037	83.9%	15.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 883**	**52 771**		**(11 793)**		**40 977**		**10 957**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**5 883**	**52 771**		**(11 793)**		**40 977**		**10 957**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 883**	**52 771**		**(11 793)**		**40 977**		**10 957**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 883**	**52 771**		**(11 793)**		**40 977**		**10 957**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**92 606**	**3 647**	**3.9%**	**8 578**	**9.3%**	**12 226**	**13.2%**	**1 997**	**12.3%**	**329.6%**
National Government	39 351	3 012	7.7%	8 114	20.6%	11 127	28.3%	929	11.0%	773.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	16 500	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 851**	**3 012**	**5.4%**	**8 114**	**14.5%**	**11 127**	**19.9%**	**929**	**11.0%**	**773.7%**
Borrowing	27 000	-	-	-	-	-	-	-	-	-
Internally generated funds	9 755	635	6.5%	464	4.8%	1 099	11.3%	1 068	15.4%	(56.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**92 606**	**3 647**	**3.9%**	**8 578**	**9.3%**	**12 226**	**13.2%**	**1 997**	**12.3%**	**329.6%**
Governance and Administration	**4 700**	**225**	**4.8%**	**214**	**4.5%**	**439**	**9.3%**	**868**	**416.1%**	**(75.4%)**
Executive & Council	50	6	12.8%	21	42.6%	28	55.4%	247	-	(91.4%)
Budget & Treasury Office	50	92	183.1%	159	319.0%	251	502.1%	362	619.0%	(55.9%)
Corporate Services	4 600	127	2.8%	33	.7%	160	3.5%	259	150.8%	(87.3%)
Community and Public Safety	**4 470**	**59**	**1.3%**	**94**	**2.1%**	**153**	**3.4%**	**164**	**20.2%**	**(42.5%)**
Community & Social Services	1 470	-	-	91	6.2%	91	6.2%	10	-	839.9%
Sport And Recreation	3 000	52	1.7%	-	-	52	1.7%	-	-	-
Public Safety	-	6	-	-	-	6	-	152	-	(100.0%)
Housing	-	-	-	3	-	3	-	2	-	44.6%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 536**	**1 353**	**4.9%**	**1 465**	**5.3%**	**2 818**	**10.2%**	**929**	**31.1%**	**57.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	27 536	1 353	4.9%	1 465	5.3%	2 818	10.2%	929	31.1%	57.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**55 900**	**2 011**	**3.6%**	**6 806**	**12.2%**	**8 816**	**15.8%**	**36**	**.3%**	**18 599.0%**
Electricity	52 000	1 130	2.2%	6 806	13.1%	7 935	15.3%	15	.1%	45 517.5%
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 000	-	-	-	-	-	-	14	-	(100.0%)
Waste Management	2 900	881	30.4%	-	-	881	30.4%	7	.2%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**294 810**	**83 983**	**28.5%**	**81 162**	**27.5%**	**165 145**	**56.0%**	**71 239**	**62.2%**	**13.9%**
Ratepayers and other	**173 777**	**42 237**	**24.3%**	**51 442**	**29.6%**	**93 679**	**53.9%**	**37 344**	**50.0%**	**37.8%**
Government - operating	54 331	25 243	46.5%	16 812	30.9%	42 056	77.4%	22 724	85.9%	(26.0%)
Government - capital	57 606	16 393	28.5%	12 735	22.1%	29 128	50.6%	11 037	83.9%	15.4%
Interest	9 096	110	1.2%	172	1.9%	282	3.1%	135	-	27.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(283 988)**	**(64 640)**	**22.8%**	**(65 384)**	**23.0%**	**(130 024)**	**45.8%**	**(59 355)**	**60.5%**	**10.2%**
Suppliers and employees	(276 701)	(61 110)	22.1%	(61 152)	22.1%	(122 262)	44.2%	(56 943)	59.7%	7.4%
Finance charges	(5 723)	(3 295)	57.6%	(4 264)	74.5%	(7 559)	132.1%	(2 155)	69.5%	97.9%
Transfers and grants	(1 564)	(235)	15.0%	32	(2.1%)	(203)	13.0%	(258)	-	(112.5%)
Net Cash from/(used) Operating Activities	**10 822**	**19 343**	**178.7%**	**15 778**	**145.8%**	**35 121**	**324.5%**	**11 884**	**73.4%**	**32.8%**
Cash Flow from Investing Activities										
Receipts	**67 350**	**414**	**.6%**	**(14 090)**	**(20.9%)**	**(13 677)**	**(20.3%)**	**(4 657)**	**-**	**202.6%**
Proceeds on disposal of PPE	7 350	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	60 000	414	.7%	(14 090)	(23.5%)	(13 677)	(22.8%)	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(4 657)	-	(100.0%)
Payments	**(92 606)**	**(3 647)**	**3.9%**	**(8 578)**	**9.3%**	**(12 226)**	**13.2%**	**(1 997)**	**12.3%**	**329.6%**
Capital assets	(92 606)	(3 647)	3.9%	(8 578)	9.3%	(12 226)	13.2%	(1 997)	12.3%	329.6%
Net Cash from/(used) Investing Activities	**(25 256)**	**(3 234)**	**12.8%**	**(22 669)**	**89.8%**	**(25 902)**	**102.6%**	**(6 653)**	**14.0%**	**240.7%**
Cash Flow from Financing Activities										
Receipts	**27 000**	**1 461**	**5.4%**	**4 809**	**17.8%**	**6 270**	**23.2%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	27 000	1 461	5.4%	4 809	17.8%	6 270	23.2%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(10 022)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(10 022)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**16 978**	**1 461**	**8.6%**	**4 809**	**28.3%**	**6 270**	**36.9%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 544**	**17 570**	**690.5%**	**(2 081)**	**(81.8%)**	**15 489**	**608.7%**	**5 230**	**(258.7%)**	**(139.8%)**
Cash/cash equivalents at the year begin:	1 469	6 262	426.2%	23 832	1 622.1%	6 262	426.2%	20 088	41.2%	18.6%
Cash/cash equivalents at the year end:	**4 014**	**23 832**	**593.8%**	**21 751**	**541.9%**	**21 751**	**541.9%**	**25 318**	**158.4%**	**(14.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 652	4.4%	3 737	4.5%	2 490	3.0%	73 153	88.1%	83 032	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 122	15.8%	4 630	8.0%	3 687	6.4%	40 115	69.7%	57 554	22.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 091	30.3%	1 499	2.7%	1 303	2.3%	36 431	64.7%	56 325	21.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 117	4.3%	819	3.2%	686	2.7%	23 257	89.9%	25 879	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 109	3.9%	781	2.7%	654	2.3%	25 910	91.1%	28 454	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	71	.8%	230	2.6%	72	.8%	8 568	95.8%	8 941	3.4%	-	-	-	-
Total By Income Source	**32 162**	**12.4%**	**11 697**	**4.5%**	**8 892**	**3.4%**	**207 435**	**79.7%**	**260 185**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 117	8.2%	1 102	8.1%	1 303	9.5%	10 156	74.3%	13 678	5.3%	-	-	-	-
Commercial	5 490	8.1%	6 620	9.7%	1 499	2.2%	54 358	80.0%	67 967	26.1%	-	-	-	-
Households	25 555	14.3%	3 975	2.2%	6 090	3.4%	142 920	80.0%	178 540	68.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**32 162**	**12.4%**	**11 697**	**4.5%**	**8 892**	**3.4%**	**207 435**	**79.7%**	**260 185**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 384	7.4%	6 256	7.2%	9 432	10.9%	64 664	74.6%	86 736	55.9%
Bulk Water	770	1.4%	772	1.4%	770	1.4%	51 086	95.7%	53 396	34.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	177	12.6%	1 230	87.4%	1 408	.9%
Other	268	1.9%	232	1.7%	130	.9%	13 126	95.4%	13 756	8.9%
Total	**7 421**	**4.8%**	**7 260**	**4.7%**	**10 508**	**6.8%**	**130 106**	**83.8%**	**155 295**	**100.0%**

Contact Details

Municipal Manager	Mr MT Segapo	053 928 2202
Financial Manager	Mr David Thornhill	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**134 416**	**31 333**	**23.3%**	**17 772**	**13.2%**	**49 105**	**36.5%**	**29 514**	**52.9%**	**(39.8%)**
Property rates	4 833	3 510	72.6%	1 380	28.5%	4 889	101.2%	-	39.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 010	5 319	17.7%	5 059	16.9%	10 378	34.6%	694	15.6%	628.8%
Service charges - water revenue	7 745	2 702	34.9%	1 773	22.9%	4 474	57.8%	-	13.8%	(100.0%)
Service charges - sanitation revenue	6 803	2 290	33.7%	1 527	22.4%	3 816	56.1%	-	12.9%	(100.0%)
Service charges - refuse revenue	5 374	1 398	26.0%	1 392	25.9%	2 790	51.9%	-	-	(100.0%)
Service charges - other	129	-	-	-	-	-	-	-	3.1%	-
Rental of facilities and equipment	527	30	5.7%	45	8.6%	75	14.3%	134	32.0%	(66.3%)
Interest earned - external investments	179	-	-	113	63.2%	113	63.2%	118	139.6%	(4.4%)
Interest earned - outstanding debtors	7 344	129	1.8%	3 261	44.4%	3 391	46.2%	-	12.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	781	-	-	-	-	-	-	27	4.7%	(100.0%)
Licences and permits	530	292	55.1%	268	50.5%	560	105.6%	220	84.2%	21.5%
Agency services	1 070	-	-	468	43.8%	468	43.8%	-	-	(100.0%)
Transfers recognised - operational	68 741	3 013	4.4%	-	-	3 013	4.4%	26 616	85.2%	(100.0%)
Other own revenue	351	12 651	3 606.0%	2 486	708.7%	15 137	4 314.7%	1 704	1 320.0%	45.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**127 323**	**25 196**	**19.8%**	**33 390**	**26.2%**	**58 585**	**46.0%**	**55 014**	**73.3%**	**(39.3%)**
Employee related costs	44 812	10 180	22.7%	9 718	21.7%	19 898	44.4%	5 366	39.7%	81.1%
Remuneration of councillors	4 549	-	-	1 997	43.9%	1 997	43.9%	-	-	(100.0%)
Debt impairment	24 065	1 434	6.0%	479	2.0%	1 914	8.0%	344	2.0%	39.5%
Depreciation and asset impairment	771	-	-	-	-	-	-	270	-	(100.0%)
Finance charges	689	15	2.2%	-	-	15	2.2%	6	1.9%	(100.0%)
Bulk purchases	26 107	6 031	23.1%	7 448	28.5%	13 479	51.6%	17 506	115.6%	(57.5%)
Other Materials	8 212	1 932	23.5%	1 230	15.0%	3 162	38.5%	4 748	116.0%	(74.1%)
Contracted services	7 696	1 933	25.1%	1 487	19.3%	3 419	44.4%	2 727	44.6%	(45.5%)
Transfers and grants	-	-	-	5 970	-	5 970	-	-	-	(100.0%)
Other expenditure	10 423	3 671	35.2%	5 060	48.5%	8 731	83.8%	24 048	287.0%	(79.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 093**	**6 137**		**(15 617)**		**(9 481)**		**(25 501)**		
Transfers recognised - capital	15 892	-	-	3 324	20.9%	3 324	20.9%	172	-	1 832.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 985**	**6 137**		**(12 293)**		**(6 157)**		**(25 329)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**22 985**	**6 137**		**(12 293)**		**(6 157)**		**(25 329)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 985**	**6 137**		**(12 293)**		**(6 157)**		**(25 329)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 985**	**6 137**		**(12 293)**		**(6 157)**		**(25 329)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**36 622**	**7 502**	**20.5%**	**4 941**	**13.5%**	**12 444**	**34.0%**	**6 589**	**57.7%**	**(25.0%)**
National Government	-	7 502	-	4 941	-	12 444	-	6 589	57.7%	(25.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**7 502**	**-**	**4 941**	**-**	**12 444**	**-**	**6 589**	**57.7%**	**(25.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	36 622	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**36 622**	**7 502**	**20.5%**	**4 941**	**13.5%**	**12 444**	**34.0%**	**6 589**	**57.7%**	**(25.0%)**
Governance and Administration	**542**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	542	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 780**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	3 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 500	-	-	-	-	-	-	-	-	-
Public Safety	2 280	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	4 300	-	-	-	-	-	-	-	-	-
Road Transport	13 200	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 800**	**7 502**	**63.6%**	**4 941**	**41.9%**	**12 444**	**105.5%**	**6 589**	**57.7%**	**(25.0%)**
Electricity	2 000	-	-	-	-	-	-	-	-	-
Water	1 800	-	-	-	-	-	-	-	-	-
Waste Water Management	8 000	7 502	93.8%	4 941	61.8%	12 444	155.5%	6 589	57.7%	(25.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**65 847**	**45 876**	**69.7%**	**35 727**	**54.3%**	**81 603**	**123.9%**	**20 952**	**105.0%**	**70.5%**
Ratepayers and other	**10 715**	**21 242**	**198.3%**	**16 105**	**150.3%**	**37 348**	**348.6%**	**8 281**	**1 672.4%**	**94.5%**
Government - operating	37 849	14 904	39.4%	16 075	42.5%	30 979	81.8%	8 532	71.3%	88.4%
Government - capital	15 892	9 568	60.2%	3 324	20.9%	12 892	81.1%	3 846	83.5%	(13.6%)
Interest	1 391	162	11.6%	222	16.0%	384	27.6%	293	418.3%	(24.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**102 487**	**(37 993)**	**(37.1%)**	**(28 568)**	**(27.9%)**	**(66 561)**	**(64.9%)**	**(17 207)**	**41.5%**	**66.0%**
Suppliers and employees	101 798	(37 992)	(37.3%)	(28 566)	(28.1%)	(66 558)	(65.4%)	(8 224)	24.0%	247.3%
Finance charges	689	(1)	(.1%)	(2)	(.3%)	(3)	(.4%)	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	(8 983)	-	(100.0%)
Net Cash from/(used) Operating Activities	**168 334**	**7 883**	**4.7%**	**7 159**	**4.3%**	**15 042**	**8.9%**	**3 746**	**(182.3%)**	**91.1%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(7 897)**	**-**	**(4 941)**	**-**	**(12 838)**	**-**	**-**	**-**	**(100.0%)**
Capital assets	-	(7 897)	-	(4 941)	-	(12 838)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**(7 897)**	**-**	**(4 941)**	**-**	**(12 838)**	**-**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**168 334**	**(14)**	**-**	**2 217**	**1.3%**	**2 203**	**1.3%**	**3 746**	**(86.3%)**	**(40.8%)**
Cash/cash equivalents at the year begin:	-	(4 014)	-	(4 028)	-	(4 014)	-	23 685	-	(117.0%)
Cash/cash equivalents at the year end:	**168 334**	**(4 028)**	**(2.4%)**	**(1 811)**	**(1.1%)**	**(1 811)**	**(1.1%)**	**27 431**	**(86.3%)**	**(106.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	850	3.7%	393	1.7%	301	1.3%	21 360	93.3%	22 903	16.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 712	21.9%	1 013	12.9%	797	10.2%	4 311	55.0%	7 832	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	459	7.7%	275	4.6%	164	2.8%	5 060	84.9%	5 958	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	767	3.0%	700	2.7%	663	2.6%	23 726	91.8%	25 855	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	465	2.6%	424	2.4%	402	2.2%	16 691	92.8%	17 982	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 110	2.5%	1 089	2.5%	1 072	2.4%	40 604	92.5%	43 875	31.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	362	2.6%	301	2.2%	246	1.8%	13 041	93.5%	13 950	10.1%	-	-	-	-
Total By Income Source	**5 724**	**4.1%**	**4 196**	**3.0%**	**3 643**	**2.6%**	**124 792**	**90.2%**	**138 356**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	94	3.9%	84	3.5%	96	4.0%	2 146	88.7%	2 420	1.7%	-	-	-	-
Commercial	914	23.0%	584	14.7%	492	12.4%	1 979	49.9%	3 969	2.9%	-	-	-	-
Households	4 489	3.5%	3 389	2.6%	2 957	2.3%	118 233	91.6%	129 069	93.3%	-	-	-	-
Other	226	7.8%	139	4.8%	98	3.4%	2 434	84.0%	2 898	2.1%	-	-	-	-
Total By Customer Group	**5 724**	**4.1%**	**4 196**	**3.0%**	**3 643**	**2.6%**	**124 792**	**90.2%**	**138 356**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 687	52.6%	1 522	47.4%	-	-	-	-	3 209	45.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49	6.2%	415	52.9%	181	23.1%	140	17.9%	785	11.2%
Auditor-General	253	8.4%	636	21.2%	660	22.0%	1 451	48.4%	3 000	42.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 989**	**28.4%**	**2 573**	**36.8%**	**841**	**12.0%**	**1 591**	**22.8%**	**6 994**	**100.0%**

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Financial Manager	Ms Sindiswa Mini	053 927 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**142 601**	**43 132**	**30.2%**	**11 394**	**8.0%**	**54 526**	**38.2%**	**11 467**	**37.3%**	**(.6%)**
Property rates	6 632	1 411	21.3%	(857)	(12.9%)	554	8.4%	(1 153)	98.0%	(25.7%)
Property rates - penalties and collection charges	788	-	-	304	38.5%	304	38.5%	289	-	4.9%
Service charges - electricity revenue	2 998	685	22.9%	679	22.6%	1 364	45.5%	601	43.4%	13.0%
Service charges - water revenue	420	114	27.0%	102	24.3%	216	51.3%	96	49.2%	7.1%
Service charges - sanitation revenue	1 526	322	21.1%	317	20.8%	639	41.9%	360	49.5%	(11.9%)
Service charges - refuse revenue	2 154	604	28.1%	512	23.8%	1 116	51.8%	483	55.1%	6.1%
Service charges - other	-	1	-	1	-	1	-	1	-	-
Rental of facilities and equipment	461	67	14.5%	82	17.8%	149	32.3%	92	42.9%	(11.1%)
Interest earned - external investments	5 250	182	3.5%	61	1.2%	243	4.6%	80	6.1%	(24.3%)
Interest earned - outstanding debtors	1 140	302	26.5%	296	26.0%	598	52.5%	287	54.3%	3.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6	-	-	0	1.0%	0	1.0%	0	-	(63.1%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	117 843	39 180	33.2%	9 550	8.1%	48 730	41.4%	9 550	34.9%	-
Other own revenue	3 382	260	7.7%	347	10.3%	607	17.9%	781	19.3%	(55.6%)
Gains on disposal of PPE	-	6	-	-	-	6	-	-	-	-
Operating Expenditure	**197 647**	**27 226**	**13.8%**	**26 687**	**13.5%**	**53 913**	**27.3%**	**24 541**	**39.1%**	**8.7%**
Employee related costs	57 998	12 544	21.6%	12 708	21.9%	25 253	43.5%	12 093	46.3%	5.1%
Remuneration of councillors	13 892	3 462	24.9%	2 466	17.7%	5 927	42.7%	1 312	23.1%	88.0%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 450	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	3 267	909	27.8%	682	20.9%	1 591	48.7%	659	127.9%	3.6%
Other Materials	11 005	1 792	16.3%	604	5.5%	2 396	21.8%	-	-	(100.0%)
Contracted services	13 445	2 606	19.4%	4 268	31.7%	6 874	51.1%	3 999	303.7%	6.7%
Transfers and grants	-	686	-	500	-	1 186	-	1 479	-	(66.2%)
Other expenditure	93 590	4 782	5.1%	5 459	5.8%	10 241	10.9%	5 000	18.8%	9.2%
Loss on disposal of PPE	-	445	-	-	-	445	-	-	-	-
Surplus/(Deficit)	**(55 046)**	**15 906**		**(15 293)**		**613**		**(13 074)**		
Transfers recognised - capital	59 831	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 785**	**15 906**		**(15 293)**		**613**		**(13 074)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4 785**	**15 906**		**(15 293)**		**613**		**(13 074)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 785**	**15 906**		**(15 293)**		**613**		**(13 074)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 785**	**15 906**		**(15 293)**		**613**		**(13 074)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**72 704**	**904**	**1.2%**	**507**	**.7%**	**1 411**	**1.9%**	**773**	**2.9%**	**(34.5%)**
National Government	59 161	-	-	-	-	-	-	-	-	-
Provincial Government	295	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 456**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 248	-	-	507	3.8%	507	3.8%	-	-	(100.0%)
Public contributions and donations	-	904	-	-	-	904	-	773	9.5%	(100.0%)
Capital Expenditure Standard Classification	**72 704**	**904**	**1.2%**	**507**	**.7%**	**1 411**	**1.9%**	**773**	**2.9%**	**(34.5%)**
Governance and Administration	**1 525**	**92**	**6.0%**	**32**	**2.1%**	**124**	**8.1%**	**53**	**3.7%**	**(38.9%)**
Executive & Council	345	63	18.3%	28	8.0%	91	26.3%	35	6.3%	(20.2%)
Budget & Treasury Office	325	17	5.2%	4	1.4%	21	6.6%	4	6.8%	19.7%
Corporate Services	855	12	1.4%	-	-	12	1.4%	14	1.5%	(100.0%)
Community and Public Safety	**5 045**	**175**	**3.5%**	**475**	**9.4%**	**650**	**12.9%**	**407**	**9.8%**	**16.5%**
Community & Social Services	2 595	175	6.8%	475	18.3%	650	25.0%	407	19.5%	16.5%
Sport And Recreation	2 450	-	-	-	-	-	-	-	1.3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 759**	**227**	**.4%**	**-**	**-**	**227**	**.4%**	**26**	**19.0%**	**(100.0%)**
Planning and Development	59 509	227	.4%	-	-	227	.4%	-	-	-
Road Transport	1 250	-	-	-	-	-	-	26	19.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 825**	**410**	**8.5%**	**-**	**-**	**410**	**8.5%**	**287**	**4.7%**	**(100.0%)**
Electricity	1 000	52	5.2%	-	-	52	5.2%	287	9.9%	(100.0%)
Water	1 300	235	18.1%	-	-	235	18.1%	-	-	-
Waste Water Management	1 750	-	-	-	-	-	-	-	-	-
Waste Management	775	123	15.8%	-	-	123	15.8%	-	-	-
Other	**550**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**202 433**	**83 633**	**41.3%**	**68 021**	**33.6%**	**151 654**	**74.9%**	**53 914**	**88.9%**	**26.2%**
Ratepayers and other	**18 362**	**11 988**	**65.3%**	**33 622**	**183.1%**	**45 610**	**248.4%**	**2 703**	**228.3%**	**1 143.7%**
Government - operating	117 843	48 917	41.5%	33 694	28.6%	82 611	70.1%	13 622	53.1%	147.4%
Government - capital	59 838	22 244	37.2%	300	.5%	22 544	37.7%	37 221	132.0%	(99.2%)
Interest	6 390	484	7.6%	404	6.3%	888	13.9%	368	14.5%	10.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(197 648)**	**(30 279)**	**15.3%**	**(78 359)**	**39.6%**	**(108 638)**	**55.0%**	**(71 346)**	**112.2%**	**9.8%**
Suppliers and employees	(197 648)	(26 729)	13.5%	(48 568)	24.6%	(75 297)	38.1%	(65 961)	104.2%	(26.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(3 550)	-	(29 791)	-	(33 342)	-	(5 385)	-	453.2%
Net Cash from/(used) Operating Activities	**4 785**	**53 354**	**1 115.0%**	**(10 338)**	**(216.1%)**	**43 016**	**899.0%**	**(17 432)**	**35.6%**	**(40.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(13 544)**	**(567)**	**4.2%**	**(569)**	**4.2%**	**(1 136)**	**8.4%**	**(773)**	**2.1%**	**(26.4%)**
Capital assets	(13 544)	(567)	4.2%	(569)	4.2%	(1 136)	8.4%	(773)	2.1%	(26.4%)
Net Cash from/(used) Investing Activities	**(13 544)**	**(567)**	**4.2%**	**(569)**	**4.2%**	**(1 136)**	**8.4%**	**(773)**	**2.1%**	**(26.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8 759)**	**52 787**	**(602.7%)**	**(10 907)**	**124.5%**	**41 880**	**(478.1%)**	**(18 205)**	**(166.3%)**	**(40.1%)**
Cash/cash equivalents at the year begin:	-	4 972	-	57 759	-	4 972	-	40 901	-	41.2%
Cash/cash equivalents at the year end:	**(8 759)**	**57 759**	**(659.4%)**	**46 852**	**(534.9%)**	**46 852**	**(534.9%)**	**22 697**	**(221.4%)**	**106.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33	3.1%	32	3.0%	28	2.6%	971	91.3%	1 063	4.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	123	11.4%	91	8.5%	39	3.6%	827	76.6%	1 081	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 877	14.3%	85	.7%	195	1.5%	10 940	83.5%	13 097	50.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	109	2.9%	92	2.4%	91	2.4%	3 526	92.3%	3 819	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	151	3.0%	147	2.9%	150	2.9%	4 658	91.2%	5 106	19.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	1.4%	29	1.5%	20	1.0%	1 898	96.1%	1 975	7.6%	-	-	-	-
Total By Income Source	**2 320**	**8.9%**	**477**	**1.8%**	**523**	**2.0%**	**22 820**	**87.3%**	**26 140**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 072	22.2%	136	2.8%	117	2.4%	3 496	72.5%	4 821	18.4%	-	-	-	-
Commercial	486	18.1%	51	1.9%	40	1.5%	2 106	78.5%	2 683	10.3%	-	-	-	-
Households	762	4.1%	290	1.6%	366	2.0%	17 218	92.4%	18 636	71.3%	-	-	-	-
Other	0	42.0%	-	-	-	-	0	58.0%	1	-	-	-	-	-
Total By Customer Group	**2 320**	**8.9%**	**477**	**1.8%**	**523**	**2.0%**	**22 820**	**87.3%**	**26 140**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11	5.6%	-	-	0	-	189	94.4%	200	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11**	**5.6%**	**-**	**-**	**0**	**-**	**189**	**94.4%**	**200**	**100.0%**

Contact Details

Municipal Manager	Mr Godfrey Huma (acting)	053 994 9405
Financial Manager	Mr Martin Vermaak	053 994 9402

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**179 672**	**42 619**	**23.7%**	**37 159**	**20.7%**	**79 778**	**44.4%**	**39 801**	**41.2%**	**(6.6%)**
Property rates	11 001	3 634	33.0%	3 797	34.5%	7 431	67.5%	2 216	56.8%	71.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44 335	11 380	25.7%	11 438	25.8%	22 818	51.5%	9 221	40.3%	24.0%
Service charges - water revenue	27 400	7 398	27.0%	5 497	20.1%	12 894	47.1%	7 429	33.3%	(26.0%)
Service charges - sanitation revenue	16 156	6 802	42.1%	6 806	42.1%	13 609	84.2%	6 288	139.6%	8.3%
Service charges - refuse revenue	11 016	-	-	-	-	-	-	-	41.9%	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	815	79	9.7%	98	12.1%	177	21.7%	169	23.4%	(41.7%)
Interest earned - external investments	22	-	-	-	-	-	-	-	3.7%	-
Interest earned - outstanding debtors	17 342	4 528	26.1%	4 107	23.7%	8 636	49.8%	4 267	58.2%	(3.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 817	23	.6%	18	.5%	41	1.1%	19	.2%	(5.9%)
Licences and permits	4	1	23.7%	1	23.7%	2	47.5%	1	.3%	7.1%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 666	8 230	18.4%	4 788	10.7%	13 017	29.1%	9 434	43.8%	(49.3%)
Other own revenue	3 099	544	17.6%	609	19.7%	1 153	37.2%	758	39.6%	(19.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**229 309**	**36 044**	**15.7%**	**37 911**	**16.5%**	**73 955**	**32.3%**	**40 520**	**37.1%**	**(6.4%)**
Employee related costs	49 682	10 428	21.0%	7 104	14.3%	17 532	35.3%	11 792	40.0%	(39.8%)
Remuneration of councillors	3 708	862	23.3%	592	16.0%	1 454	39.2%	1 478	39.7%	(60.0%)
Debt impairment	39 515	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 389	-	-	185	1.5%	185	1.5%	-	6.9%	(100.0%)
Finance charges	3 677	-	-	58	1.6%	58	1.6%	5	1.1%	1 115.4%
Bulk purchases	50 994	14 304	28.1%	18 810	36.9%	33 114	64.9%	13 883	66.2%	35.5%
Other Materials	12 209	1 339	11.0%	1 552	12.7%	2 891	23.7%	1 884	-	(17.6%)
Contracted services	10 088	1 299	12.9%	906	9.0%	2 206	21.9%	1 041	17.3%	(13.0%)
Transfers and grants	17 145	-	-	-	-	-	-	-	-	-
Other expenditure	29 903	7 811	26.1%	8 704	29.1%	16 516	55.2%	10 437	38.3%	(16.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(49 637)**	**6 575**		**(752)**		**5 823**		**(720)**		
Transfers recognised - capital	14 420	7 481	51.9%	8 119	56.3%	15 600	108.2%	8 280	-	(1.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(35 217)**	**14 056**		**7 367**		**21 423**		**7 560**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(35 217)**	**14 056**		**7 367**		**21 423**		**7 560**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(35 217)**	**14 056**		**7 367**		**21 423**		**7 560**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(35 217)**	**14 056**		**7 367**		**21 423**		**7 560**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**20 267**	**3 309**	**16.3%**	**6 071**	**30.0%**	**9 380**	**46.3%**	**6 839**	**58.3%**	**(11.2%)**
National Government	13 630	3 304	24.2%	6 036	44.3%	9 340	68.5%	4 848	-	24.5%
Provincial Government	-	5	-	-	-	5	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 630**	**3 309**	**24.3%**	**6 036**	**44.3%**	**9 345**	**68.6%**	**4 848**	**-**	**24.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 637	-	-	35	.5%	35	.5%	1 991	-	(98.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**20 267**	**3 309**	**16.3%**	**6 071**	**30.0%**	**9 380**	**46.3%**	**4 954**	**44.3%**	**22.5%**
Governance and Administration	**741**	**5**	**.7%**	**41**	**5.5%**	**46**	**6.2%**	**102**	**-**	**(60.3%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	410	5	1.2%	6	1.4%	11	2.6%	72	-	(91.8%)
Corporate Services	331	-	-	35	10.5%	35	10.5%	30	-	15.6%
Community and Public Safety	**3 586**	**1 738**	**48.5%**	**2 232**	**62.2%**	**3 970**	**110.7%**	**-**	**-**	**(100.0%)**
Community & Social Services	3 586	1 738	48.5%	2 232	62.2%	3 970	110.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 940**	**1 566**	**9.8%**	**3 503**	**22.0%**	**5 070**	**31.8%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 940	1 566	9.8%	3 503	22.0%	5 070	31.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**295**	**-**	**295**	**-**	**4 852**	**-**	**(93.9%)**
Electricity	-	-	-	295	-	295	-	4 848	-	(93.9%)
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	4	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**154 576**	**25 588**	**16.6%**	**27 399**	**17.7%**	**52 987**	**34.3%**	**29 298**	**58.9%**	**(6.5%)**
Ratepayers and other	**91 184**	**12 316**	**13.5%**	**14 284**	**15.7%**	**26 600**	**29.2%**	**11 461**	**78.6%**	**24.6%**
Government - operating	44 666	13 041	29.2%	4 788	10.7%	17 828	39.9%	17 714	62.7%	(73.0%)
Government - capital	14 420	-	-	8 119	56.3%	8 119	56.3%	-	-	(100.0%)
Interest	4 306	232	5.4%	208	4.8%	440	10.2%	123	1.9%	69.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(177 405)**	**(27 212)**	**15.3%**	**(30 818)**	**17.4%**	**(58 030)**	**32.7%**	**(36 678)**	**1 265.1%**	**(16.0%)**
Suppliers and employees	(160 260)	(27 212)	17.0%	(30 812)	19.2%	(58 024)	36.2%	(36 673)	-	(16.0%)
Finance charges	-	-	-	-	-	-	-	(5)	98.9%	(100.0%)
Transfers and grants	(17 145)	-	-	(6)	-	(6)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**(22 829)**	**(1 623)**	**7.1%**	**(3 419)**	**15.0%**	**(5 043)**	**22.1%**	**(7 380)**	**(12.5%)**	**(53.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(20 267)**	**(613)**	**3.0%**	**(4 503)**	**22.2%**	**(5 116)**	**25.2%**	**-**	**-**	**(100.0%)**
Capital assets	(20 267)	(613)	3.0%	(4 503)	22.2%	(5 116)	25.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(20 267)**	**(613)**	**3.0%**	**(4 503)**	**22.2%**	**(5 116)**	**25.2%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(43 096)**	**(2 236)**	**5.2%**	**(7 922)**	**18.4%**	**(10 159)**	**23.6%**	**(7 380)**	**(12.5%)**	**7.4%**
Cash/cash equivalents at the year begin:	-	1 051	-	(1 186)	-	1 051	-	(4 697)	(43.9%)	(74.8%)
Cash/cash equivalents at the year end:	**(43 096)**	**(1 186)**	**2.8%**	**(9 108)**	**21.1%**	**(9 108)**	**21.1%**	**(12 077)**	**(12.9%)**	**(24.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 399	2.9%	1 613	2.0%	2 038	2.5%	76 523	92.7%	82 573	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 220	16.0%	2 446	9.3%	1 517	5.7%	18 241	69.0%	26 424	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	688	3.1%	1 983	9.1%	382	1.7%	18 822	86.0%	21 874	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	776	1.5%	653	1.3%	1 340	2.6%	48 216	94.6%	50 985	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	505	1.2%	436	1.1%	933	2.3%	38 657	95.4%	40 532	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	936	2.0%	1 603	3.4%	1 579	3.3%	43 651	91.4%	47 769	17.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	1.9%	33	1.1%	17	.6%	2 800	96.4%	2 905	1.1%	-	-	-	-
Total By Income Source	**9 580**	**3.5%**	**8 768**	**3.2%**	**7 806**	**2.9%**	**246 909**	**90.4%**	**273 063**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	247	4.5%	252	4.6%	279	5.1%	4 739	85.9%	5 518	2.0%	-	-	-	-
Commercial	2 862	12.2%	1 522	6.5%	1 170	5.0%	17 885	76.3%	23 439	8.6%	-	-	-	-
Households	6 471	2.7%	6 994	2.9%	6 357	2.6%	224 285	91.9%	244 106	89.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**9 580**	**3.5%**	**8 768**	**3.2%**	**7 806**	**2.9%**	**246 909**	**90.4%**	**273 063**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 875	5.5%	1 437	4.2%	5 819	17.0%	25 096	73.3%	34 227	22.9%
Bulk Water	1 267	1.3%	1 267	1.3%	1 054	1.1%	95 918	96.4%	99 506	66.7%
PAYE deductions	396	7.9%	396	7.9%	396	7.9%	3 847	76.4%	5 034	3.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	7 446	100.0%	7 446	5.0%
Other	838	28.4%	838	28.4%	73	2.5%	1 199	40.7%	2 949	2.0%
Total	**4 376**	**2.9%**	**3 938**	**2.6%**	**7 342**	**4.9%**	**133 506**	**89.5%**	**149 162**	**100.0%**

Contact Details

Municipal Manager	Mr Andrew Makuapane	053 441 2206/7/8
Financial Manager	Mr Edourd le Roux	053 441 2206

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOLOPO-KAGISANO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**151 855**	**27 672**	**18.2%**	**2 411**	**1.6%**	**30 083**	**19.8%**	**23 879**	**49.9%**	**(89.9%)**
Property rates	1 828	141	7.7%	449	24.6%	590	32.3%	73	4.4%	518.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	625	166	26.6%	94	15.0%	260	41.7%	-	-	(100.0%)
Interest earned - external investments	1 100	195	17.8%	123	11.2%	318	28.9%	113	-	8.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	148 282	27 108	18.3%	375	.3%	27 483	18.5%	23 693	-	(98.4%)
Other own revenue	20	61	306.2%	1 370	6 850.4%	1 431	7 156.7%	-	.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**143 485**	**12 780**	**8.9%**	**15 529**	**10.8%**	**28 310**	**19.7%**	**17 074**	**47.1%**	**(9.0%)**
Employee related costs	27 417	5 498	20.1%	6 433	23.5%	11 931	43.5%	6 178	37.0%	4.1%
Remuneration of councillors	8 483	1 235	14.6%	1 216	14.3%	2 452	28.9%	1 206	25.5%	.9%
Debt impairment	600	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 700	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	73 047	631	.9%	1 401	1.9%	2 033	2.8%	-	2.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	5 937	-	(100.0%)
Other expenditure	32 238	5 416	16.8%	6 479	20.1%	11 895	36.9%	3 605	35.7%	79.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	148	-	(100.0%)
Surplus/(Deficit)	**8 370**	**14 892**		**(13 118)**		**1 773**		**6 805**		
Transfers recognised - capital	-	-	-	8 000	-	8 000	-	9 124	-	(12.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 370**	**14 892**		**(5 118)**		**9 773**		**15 929**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8 370**	**14 892**		**(5 118)**		**9 773**		**15 929**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 370**	**14 892**		**(5 118)**		**9 773**		**15 929**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 370**	**14 892**		**(5 118)**		**9 773**		**15 929**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**79 839**	**10 928**	**13.7%**	**11 179**	**14.0%**	**22 106**	**27.7%**	**2 189**	**26.5%**	**410.6%**
National Government	31 495	-	-	3 587	11.4%	3 587	11.4%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	1 546	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 495**	**-**	**-**	**3 587**	**11.4%**	**3 587**	**11.4%**	**1 546**	**26.6%**	**132.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 344	10 928	22.6%	7 592	15.7%	18 519	38.3%	171	20.2%	4 339.6%
Public contributions and donations	-	-	-	-	-	-	-	473	-	(100.0%)
Capital Expenditure Standard Classification	**79 839**	**10 928**	**13.7%**	**11 179**	**14.0%**	**22 106**	**27.7%**	**2 189**	**26.5%**	**410.6%**
Governance and Administration	**6 400**	**-**	**-**	**398**	**6.2%**	**398**	**6.2%**	**576**	**22.5%**	**(30.9%)**
Executive & Council	-	-	-	-	-	-	-	211	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	337	-	(100.0%)
Corporate Services	6 400	-	-	398	6.2%	398	6.2%	29	1.1%	1 273.2%
Community and Public Safety	**1 550**	**-**	**-**	**-**	**-**	**-**	**-**	**328**	**1.3%**	**(100.0%)**
Community & Social Services	1 550	-	-	-	-	-	-	328	1.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**71 889**	**10 928**	**15.2%**	**10 781**	**15.0%**	**21 709**	**30.2%**	**1 286**	**69.0%**	**738.6%**
Planning and Development	71 889	10 928	15.2%	10 781	15.0%	21 709	30.2%	1 286	69.0%	738.6%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**151 835**	**36 560**	**24.1%**	**10 224**	**6.7%**	**46 784**	**30.8%**	**31 869**	**##############**	**(67.9%)**
Ratepayers and other	**2 453**	**369**	**15.0%**	**1 727**	**70.4%**	**2 095**	**85.4%**	**293**	**163 450 300.0%**	**488.7%**
Government - operating	116 787	35 996	30.8%	375	.3%	36 371	31.1%	22 338	-	(98.3%)
Government - capital	31 495	-	-	8 000	25.4%	8 000	25.4%	9 124	-	(12.3%)
Interest	1 100	195	17.8%	123	11.2%	318	28.9%	113	-	8.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(143 485)**	**(17 999)**	**12.5%**	**(26 185)**	**18.2%**	**(44 184)**	**30.8%**	**(16 461)**	**-**	**59.1%**
Suppliers and employees	(143 485)	(17 999)	12.5%	(26 185)	18.2%	(44 184)	30.8%	(16 461)	-	59.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**8 350**	**18 561**	**222.3%**	**(15 960)**	**(191.1%)**	**2 600**	**31.1%**	**15 408**	**##############**	**(203.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(10 928)**	**-**	**(8 238)**	**-**	**(19 166)**	**-**	**(6 259)**	**-**	**31.6%**
Capital assets	-	(10 928)	-	(8 238)	-	(19 166)	-	(6 259)	-	31.6%
Net Cash from/(used) Investing Activities	**-**	**(10 928)**	**-**	**(8 238)**	**-**	**(19 166)**	**-**	**(6 259)**	**-**	**31.6%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 350**	**7 633**	**91.4%**	**(24 198)**	**(289.8%)**	**(16 565)**	**(198.4%)**	**9 150**	**############**	**(364.5%)**
Cash/cash equivalents at the year begin:	-	17 708	-	25 340	-	17 708	-	17 225	-	47.1%
Cash/cash equivalents at the year end:	**8 350**	**25 340**	**303.5%**	**1 142**	**13.7%**	**1 142**	**13.7%**	**26 375**	**2 637 496 600.0%**	**(95.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	22	100.0%	-	-	-	-	-	-	22	14.6%	-	-	-	-
Other	-	-	25	19.0%	44	33.8%	61	47.1%	130	85.4%	-	-	-	-
Total By Income Source	**22**	**14.6%**	**25**	**16.3%**	**44**	**28.9%**	**61**	**40.3%**	**152**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	20	16.1%	18	14.5%	36	28.4%	52	41.0%	127	83.4%	-	-	-	-
Households	2	7.1%	6	25.3%	8	31.2%	9	36.4%	25	16.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**22**	**14.6%**	**25**	**16.3%**	**44**	**28.9%**	**61**	**40.3%**	**152**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	100.0%	-	-	-	-	-	-	35	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**35**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**35**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**309 664**	**83 959**	**27.1%**	**75 973**	**24.5%**	**159 932**	**51.6%**	**106 771**	**33.8%**	**(28.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	600	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 320	516	15.5%	724	21.8%	1 240	37.3%	563	45.4%	28.6%
Interest earned - outstanding debtors	-	170	-	-	-	170	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	225 666	83 255	36.9%	75 222	33.3%	158 477	70.2%	57 958	25.7%	29.8%
Other own revenue	80 078	18	-	27	-	46	.1%	48 250	18 259.4%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**261 340**	**48 434**	**18.5%**	**68 680**	**26.3%**	**117 115**	**44.8%**	**90 336**	**86.4%**	**(24.0%)**
Employee related costs	87 514	18 667	21.3%	23 795	27.2%	42 462	48.5%	21 891	48.4%	8.7%
Remuneration of councillors	5 572	683	12.3%	1 287	23.1%	1 971	35.4%	1 104	43.7%	16.6%
Debt impairment	320	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 996	-	-	-	-	-	-	-	-	-
Finance charges	70	-	-	-	-	-	-	-	-	-
Bulk purchases	53 160	8 761	16.5%	13 416	25.2%	22 177	41.7%	10 260	-	30.8%
Other Materials	2 229	76	3.4%	7	.3%	83	3.7%	-	-	(100.0%)
Contracted services	10 434	-	-	12 236	117.3%	12 236	117.3%	23 737	91.8%	(48.5%)
Transfers and grants	64 963	12 505	19.2%	9 075	14.0%	21 580	33.2%	26 510	-	(65.8%)
Other expenditure	29 082	7 742	26.6%	8 391	28.9%	16 133	55.5%	6 834	55.1%	22.8%
Loss on disposal of PPE	-	-	-	473	-	473	-	-	-	(100.0%)
Surplus/(Deficit)	**48 324**	**35 525**		**7 293**		**42 818**		**16 434**		
Transfers recognised - capital	-	955	-	32 389	-	33 345	-	12 574	20.3%	157.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 324**	**36 480**		**39 682**		**76 162**		**29 008**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**48 324**	**36 480**		**39 682**		**76 162**		**29 008**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 324**	**36 480**		**39 682**		**76 162**		**29 008**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 324**	**36 480**		**39 682**		**76 162**		**29 008**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**192 786**	**32 790**	**17.0%**	**64 922**	**33.7%**	**97 712**	**50.7%**	**102 975**	**47.0%**	**(37.0%)**
National Government	192 786	8 098	4.2%	53 305	27.6%	61 403	31.9%	102 975	52.4%	(48.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	11 559	-	11 559	-	-	-	(100.0%)
Transfers recognised - capital	**192 786**	**8 098**	**4.2%**	**64 864**	**33.6%**	**72 962**	**37.8%**	**102 975**	**52.1%**	**(37.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	24 692	-	58	-	24 750	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**192 786**	**32 790**	**17.0%**	**64 922**	**33.7%**	**97 712**	**50.7%**	**102 975**	**47.0%**	**(37.0%)**
Governance and Administration	**1 131**	**274**	**24.3%**	**134**	**11.8%**	**408**	**36.1%**	**167**	**51.7%**	**(20.0%)**
Executive & Council	351	-	-	60	17.0%	60	17.0%	11	29.4%	449.9%
Budget & Treasury Office	95	132	139.3%	58	61.3%	191	200.6%	2	27.2%	3 222.3%
Corporate Services	685	142	20.7%	16	2.3%	158	23.1%	155	61.8%	(89.6%)
Community and Public Safety	**340**	**-**	**-**	**30**	**8.7%**	**30**	**8.7%**	**-**	**.1%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	70	-	-	30	42.4%	30	42.4%	-	.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	270	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**191 315**	**-**	**-**	**9**	**-**	**9**	**-**	**11**	**18.0%**	**(17.0%)**
Planning and Development	191 315	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	9	-	9	-	11	-	(17.0%)
Trading Services	**-**	**32 515**	**-**	**64 580**	**-**	**97 096**	**-**	**102 797**	**47.8%**	**(37.2%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	32 515	-	64 580	-	97 096	-	102 797	-	(37.2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**170**	**-**	**170**	**-**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**454 125**	**120 696**	**26.6%**	**135 006**	**29.7%**	**255 702**	**56.3%**	**134 779**	**67.1%**	**.2%**
Ratepayers and other	**80 678**	**53**	**.1%**	**27**	**-**	**80**	**.1%**	**481**	**1.4%**	**(94.3%)**
Government - operating	225 666	119 903	53.1%	134 601	59.6%	254 504	112.8%	69 868	-	92.7%
Government - capital	144 461	-	-	-	-	-	-	63 867	-	(100.0%)
Interest	3 320	741	22.3%	378	11.4%	1 118	33.7%	563	43.8%	(32.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(253 024)**	**(81 298)**	**32.1%**	**(180 019)**	**71.1%**	**(261 317)**	**103.3%**	**(54 528)**	**44.4%**	**230.1%**
Suppliers and employees	(187 991)	(68 391)	36.4%	(164 367)	87.4%	(232 758)	123.8%	(43 168)	38.4%	280.8%
Finance charges	(70)	-	-	-	-	-	-	-	-	-
Transfers and grants	(64 963)	(12 907)	19.9%	(15 652)	24.1%	(28 559)	44.0%	(11 360)	-	37.8%
Net Cash from/(used) Operating Activities	**201 101**	**39 398**	**19.6%**	**(45 013)**	**(22.4%)**	**(5 615)**	**(2.8%)**	**80 250**	**88.0%**	**(156.1%)**
Cash Flow from Investing Activities										
Receipts	**(17 533)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(17 533)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(192 786)**	**-**	**-**	**-**	**-**	**-**	**-**	**(92 797)**	**61.8%**	**(100.0%)**
Capital assets	(192 786)	-	-	-	-	-	-	(92 797)	61.8%	(100.0%)
Net Cash from/(used) Investing Activities	**(210 319)**	**-**	**-**	**-**	**-**	**-**	**-**	**(92 797)**	**66.2%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(9 218)**	**39 398**	**(427.4%)**	**(45 013)**	**488.3%**	**(5 615)**	**60.9%**	**(12 547)**	**(237.7%)**	**258.8%**
Cash/cash equivalents at the year begin:	119 085	43 284	36.3%	82 682	69.4%	43 284	36.3%	63 620	29.7%	30.0%
Cash/cash equivalents at the year end:	**109 867**	**82 682**	**75.3%**	**37 669**	**34.3%**	**37 669**	**34.3%**	**51 074**	**277.5%**	**(26.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	125 132	100.0%	-	-	-	-	-	-	125 132	86.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	51.5%	-	-	-	-	23	48.5%	47	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 825	100.0%	-	-	-	-	-	-	19 825	13.7%	-	-	-	-
Total By Income Source	**144 981**	**100.0%**	**-**	**-**	**-**	**-**	**23**	**-**	**145 004**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	144 981	100.0%	-	-	-	-	23	-	145 004	100.0%	-	-	-	-
Total By Customer Group	**144 981**	**100.0%**	**-**	**-**	**-**	**-**	**23**	**-**	**145 004**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 612	100.0%	-	-	-	-	-	-	3 612	80.4%
PAYE deductions	-	-	4	100.0%	-	-	-	-	4	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	877	100.0%	-	-	-	-	-	-	877	19.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 489**	**99.9%**	**4**	**.1%**	**-**	**-**	**-**	**-**	**4 493**	**100.0%**

Contact Details

Municipal Manager	Mr Zebo Tshetlho	053 928 1423
Financial Manager	Mrs Segomotso Phatudi	053 928 1418

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: VENTERSDORP (NW401)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**119 058**	**53 072**	**44.6%**	**31 803**	**26.7%**	**84 875**	**71.3%**	**39 287**	**83.0%**	**(19.0%)**
Property rates	6 184	894	14.5%	927	15.0%	1 821	29.4%	(224)	61.4%	(513.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	37 408	7 572	20.2%	9 315	24.9%	16 887	45.1%	7 736	46.4%	20.4%
Service charges - water revenue	3 503	663	18.9%	751	21.4%	1 414	40.4%	862	55.1%	(12.9%)
Service charges - sanitation revenue	4 208	1 366	32.5%	1 367	32.5%	2 732	64.9%	1 227	102.1%	11.4%
Service charges - refuse revenue	3 524	960	27.2%	857	24.3%	1 817	51.6%	838	79.9%	2.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	51	23	46.3%	26	51.1%	49	97.3%	8	92.1%	204.5%
Interest earned - external investments	646	73	11.4%	133	20.6%	206	31.9%	170	146.5%	(22.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 502	840	18.7%	1 858	41.3%	2 698	59.9%	460	20.1%	304.2%
Licences and permits	3 201	701	21.9%	657	20.5%	1 358	42.4%	478	53.4%	37.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	54 843	39 852	72.7%	15 986	29.1%	55 838	101.8%	27 576	120.7%	(42.0%)
Other own revenue	990	128	12.9%	(73)	(7.4%)	55	5.5%	155	65.9%	(147.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**119 049**	**31 200**	**26.2%**	**27 474**	**23.1%**	**58 673**	**49.3%**	**26 341**	**35.9%**	**4.3%**
Employee related costs	37 661	9 062	24.1%	8 878	23.6%	17 940	47.6%	7 970	39.9%	11.4%
Remuneration of councillors	2 893	689	23.8%	689	23.8%	1 378	47.6%	678	41.8%	1.7%
Debt impairment	3 016	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 600	-	-	-	-	-	-	-	-	-
Finance charges	1 075	0	-	-	-	0	-	-	-	-
Bulk purchases	32 300	12 650	39.2%	5 190	16.1%	17 840	55.2%	8 356	35.4%	(37.9%)
Other Materials	7 400	982	13.3%	894	12.1%	1 876	25.4%	998	21.1%	(10.4%)
Contracted services	5 980	928	15.5%	1 534	25.7%	2 463	41.2%	1 095	23.7%	40.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 124	6 889	27.4%	10 288	40.9%	17 178	68.4%	7 243	55.2%	42.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9**	**21 872**		**4 330**		**26 201**		**12 946**		
Transfers recognised - capital	-	3 000	-	15 889	-	18 889	-	-	18.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9**	**24 872**		**20 218**		**45 090**		**12 946**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9**	**24 872**		**20 218**		**45 090**		**12 946**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9**	**24 872**		**20 218**		**45 090**		**12 946**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9**	**24 872**		**20 218**		**45 090**		**12 946**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**35 483**	**14 021**	**39.5%**	**9 863**	**27.8%**	**23 885**	**67.3%**	**10 563**	**31.3%**	**(6.6%)**
National Government	35 483	8 754	24.7%	7 513	21.2%	16 268	45.8%	10 563	78.7%	(28.9%)
Provincial Government	-	-	-	561	-	561	-	-	-	(100.0%)
District Municipality	-	5 267	-	389	-	5 656	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 483**	**14 021**	**39.5%**	**8 463**	**23.9%**	**22 484**	**63.4%**	**10 563**	**31.3%**	**(19.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	1 401	-	1 401	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**35 483**	**14 021**	**39.5%**	**9 863**	**27.8%**	**23 885**	**67.3%**	**10 563**	**31.3%**	**(6.6%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**13 620**	**-**	**-**	**532**	**3.9%**	**532**	**3.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	-	-	532	-	532	-	-	-	(100.0%)
Sport And Recreation	13 620	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 988**	**3 955**	**49.5%**	**4 933**	**61.8%**	**8 888**	**111.3%**	**9 073**	**69.3%**	**(45.6%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 988	3 955	49.5%	4 933	61.8%	8 888	111.3%	9 073	69.3%	(45.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 875**	**10 067**	**72.6%**	**4 398**	**31.7%**	**14 465**	**104.2%**	**1 490**	**5.7%**	**195.3%**
Electricity	13 875	4 800	34.6%	2 666	19.2%	7 466	53.8%	962	9.8%	177.1%
Water	-	5 267	-	983	-	6 250	-	527	2.9%	86.5%
Waste Water Management	-	-	-	748	-	748	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**135 300**	**40 184**	**29.7%**	**45 973**	**34.0%**	**86 158**	**63.7%**	**45 015**	**70.4%**	**2.1%**
Ratepayers and other	**44 328**	**11 811**	**26.6%**	**13 966**	**31.5%**	**25 777**	**58.1%**	**17 269**	**71.0%**	**(19.1%)**
Government - operating	54 843	19 350	35.3%	13 986	25.5%	33 336	60.8%	15 717	85.3%	(11.0%)
Government - capital	35 483	8 950	25.2%	17 889	50.4%	26 839	75.6%	11 859	54.8%	50.8%
Interest	646	73	11.4%	133	20.5%	206	31.9%	170	146.5%	(22.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(107 124)**	**(23 330)**	**21.8%**	**(33 153)**	**30.9%**	**(56 483)**	**52.7%**	**(24 966)**	**42.2%**	**32.8%**
Suppliers and employees	(106 149)	(23 330)	22.0%	(33 153)	31.2%	(56 483)	53.2%	(24 966)	42.2%	32.8%
Finance charges	(975)	(0)	-	-	-	(0)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**28 176**	**16 855**	**59.8%**	**12 820**	**45.5%**	**29 675**	**105.3%**	**20 049**	**161.3%**	**(36.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(36 235)**	**(14 021)**	**38.7%**	**(5 458)**	**15.1%**	**(19 479)**	**53.8%**	**(10 563)**	**31.3%**	**(48.3%)**
Capital assets	(36 235)	(14 021)	38.7%	(5 458)	15.1%	(19 479)	53.8%	(10 563)	31.3%	(48.3%)
Net Cash from/(used) Investing Activities	**(36 235)**	**(14 021)**	**38.7%**	**(5 458)**	**15.1%**	**(19 479)**	**53.8%**	**(10 563)**	**31.3%**	**(48.3%)**
Cash Flow from Financing Activities										
Receipts	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	200	-	-	-	-	-	-	-	-	-
Payments	**(160)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(160)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8 019)**	**2 834**	**(35.3%)**	**7 362**	**(91.8%)**	**10 195**	**(127.1%)**	**9 486**	**(174.2%)**	**(22.4%)**
Cash/cash equivalents at the year begin:	15 500	10 707	69.1%	13 541	87.4%	10 707	69.1%	27 748	(2.4%)	(51.2%)
Cash/cash equivalents at the year end:	**7 481**	**13 541**	**181.0%**	**20 902**	**279.4%**	**20 902**	**279.4%**	**37 234**	**(221.1%)**	**(43.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	209	3.4%	183	3.0%	176	2.9%	5 597	90.8%	6 166	11.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 091	10.3%	1 455	7.2%	2 603	12.8%	14 184	69.8%	20 333	37.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	282	6.8%	168	4.0%	131	3.2%	3 585	86.1%	4 165	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	398	4.1%	333	3.5%	308	3.2%	8 578	89.2%	9 616	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	251	3.8%	212	3.2%	206	3.1%	6 015	90.0%	6 684	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5	100.0%	5	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	.2%	13	.2%	7	.1%	7 673	99.6%	7 705	14.1%	-	-	-	-
Total By Income Source	**3 242**	**5.9%**	**2 364**	**4.3%**	**3 431**	**6.3%**	**45 636**	**83.5%**	**54 674**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	381	6.1%	377	6.0%	1 830	29.1%	3 696	58.8%	6 285	11.5%	-	-	-	-
Commercial	1 658	10.4%	1 128	7.0%	822	5.1%	12 406	77.5%	16 014	29.3%	-	-	-	-
Households	1 083	3.5%	801	2.6%	734	2.4%	27 969	91.4%	30 586	55.9%	-	-	-	-
Other	120	6.7%	59	3.3%	45	2.5%	1 565	87.5%	1 789	3.3%	-	-	-	-
Total By Customer Group	**3 242**	**5.9%**	**2 364**	**4.3%**	**3 431**	**6.3%**	**45 636**	**83.5%**	**54 674**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 578	12.3%	2 914	13.9%	2 958	14.1%	12 560	59.8%	21 010	46.3%
Bulk Water	110	1.7%	106	1.6%	97	1.5%	6 300	95.3%	6 613	14.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 563	27.0%	877	15.1%	93	1.6%	3 256	56.3%	5 788	12.8%
Auditor-General	844	7.0%	937	7.8%	1 305	10.9%	8 896	74.2%	11 983	26.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 095**	**11.2%**	**4 833**	**10.6%**	**4 453**	**9.8%**	**31 012**	**68.3%**	**45 393**	**100.0%**

Contact Details

Municipal Manager	Mr BJ Makade	018 264 8501
Financial Manager	MI Moruti	018 264 8500

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TLOKWE (NW402)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**960 954**	**290 507**	**30.2%**	**204 574**	**21.3%**	**495 081**	**51.5%**	**219 931**	**52.1%**	**(7.0%)**
Property rates	107 827	27 226	25.3%	27 464	25.5%	54 690	50.7%	25 063	50.5%	9.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	537 712	163 640	30.4%	84 771	15.8%	248 411	46.2%	108 519	54.2%	(21.9%)
Service charges - water revenue	80 402	21 071	26.2%	17 486	21.7%	38 557	48.0%	19 366	51.5%	(9.7%)
Service charges - sanitation revenue	44 572	11 374	25.5%	11 734	26.3%	23 109	51.8%	10 547	51.2%	11.3%
Service charges - refuse revenue	29 008	7 455	25.7%	7 476	25.8%	14 931	51.5%	6 703	49.6%	11.5%
Service charges - other	-	32	-	26	-	58	-	7	-	265.2%
Rental of facilities and equipment	-	1 100	-	1 223	-	2 323	-	1 108	-	10.4%
Interest earned - external investments	-	4 960	-	3 957	-	8 917	-	3 617	-	9.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	2 915	-	2 051	-	4 966	-	2 751	-	(25.4%)
Licences and permits	-	1 044	-	904	-	1 948	-	1 136	-	(20.4%)
Agency services	-	66	-	133	-	199	-	62	-	114.0%
Transfers recognised - operational	-	45 434	-	41 913	-	87 347	-	40 386	-	3.8%
Other own revenue	161 433	4 189	2.6%	5 435	3.4%	9 624	6.0%	666	5.8%	716.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 035 384**	**232 615**	**22.5%**	**223 228**	**21.6%**	**455 843**	**44.0%**	**196 217**	**48.4%**	**13.8%**
Employee related costs	282 924	61 615	21.8%	60 780	21.5%	122 395	43.3%	56 392	42.5%	7.8%
Remuneration of councillors	-	3 334	-	4 144	-	7 478	-	3 832	-	8.2%
Debt impairment	-	2 500	-	2 500	-	5 000	-	3 000	-	(16.7%)
Depreciation and asset impairment	160 957	8 883	5.5%	9 119	5.7%	18 002	11.2%	8 441	46.1%	8.0%
Finance charges	10 200	2 326	22.8%	1 259	12.3%	3 585	35.1%	1 685	-	(25.3%)
Bulk purchases	334 001	104 653	31.3%	84 478	25.3%	189 131	56.6%	60 272	54.4%	40.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	51 052	9 300	18.2%	13 019	25.5%	22 319	43.7%	19 404	61.6%	(32.9%)
Transfers and grants	-	8 420	-	8 786	-	17 205	-	12 767	-	(31.2%)
Other expenditure	196 250	31 584	16.1%	38 805	19.8%	70 389	35.9%	30 426	29.8%	27.5%
Loss on disposal of PPE	-	-	-	339	-	339	-	-	-	(100.0%)
Surplus/(Deficit)	**(74 430)**	**57 892**		**(18 654)**		**39 238**		**23 714**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(74 430)**	**57 892**		**(18 654)**		**39 238**		**23 714**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(74 430)**	**57 892**		**(18 654)**		**39 238**		**23 714**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(74 430)**	**57 892**		**(18 654)**		**39 238**		**23 714**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(74 430)**	**57 892**		**(18 654)**		**39 238**		**23 714**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**126 145**	**8 748**	**6.9%**	**30 697**	**24.3%**	**39 445**	**31.3%**	**24 573**	**23.9%**	**24.9%**
National Government	41 741	3 485	8.3%	12 063	28.9%	15 548	37.2%	11 350	19.0%	6.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 741**	**3 485**	**8.3%**	**12 063**	**28.9%**	**15 548**	**37.2%**	**11 350**	**19.0%**	**6.3%**
Borrowing	-	2 140	-	8 874	-	11 014	-	1 384	5.3%	541.3%
Internally generated funds	81 830	3 123	3.8%	6 967	8.5%	10 090	12.3%	11 840	53.4%	(41.2%)
Public contributions and donations	2 574	-	-	2 793	108.5%	2 793	108.5%	-	-	(100.0%)
Capital Expenditure Standard Classification	**126 145**	**8 748**	**6.9%**	**30 697**	**24.3%**	**39 445**	**31.3%**	**24 573**	**23.9%**	**24.9%**
Governance and Administration	**6 367**	**158**	**2.5%**	**275**	**4.3%**	**433**	**6.8%**	**247**	**4.1%**	**11.3%**
Executive & Council	1 449	-	-	18	1.2%	18	1.2%	60	-	(70.4%)
Budget & Treasury Office	1 800	-	-	53	3.0%	53	3.0%	41	.3%	29.2%
Corporate Services	3 118	158	5.1%	204	6.5%	362	11.6%	146	46.1%	.39.9%
Community and Public Safety	**19 006**	**1 736**	**9.1%**	**9 807**	**51.6%**	**11 543**	**60.7%**	**2 362**	**68.1%**	**315.3%**
Community & Social Services	4 737	169	3.6%	1 655	34.9%	1 824	38.5%	232	4.7%	613.2%
Sport And Recreation	6 754	-	-	7 032	104.1%	7 032	104.1%	508	-	1 285.6%
Public Safety	7 075	1 566	22.1%	1 116	15.8%	2 682	37.9%	307	-	263.5%
Housing	50	-	-	-	-	-	-	1 315	359.1%	(100.0%)
Health	390	-	-	4	1.1%	4	1.1%	-	-	(100.0%)
Economic and Environmental Services	**24 982**	**826**	**3.3%**	**1 460**	**5.8%**	**2 286**	**9.2%**	**15 065**	**26.6%**	**(90.3%)**
Planning and Development	7 962	73	.9%	1 296	16.3%	1 369	17.2%	18	5.0%	7 000.8%
Road Transport	17 020	754	4.4%	164	1.0%	917	5.4%	15 042	26.9%	(98.9%)
Environmental Protection	-	-	-	-	-	-	-	5	-	(100.0%)
Trading Services	**75 790**	**6 029**	**8.0%**	**19 155**	**25.3%**	**25 184**	**33.2%**	**6 900**	**18.2%**	**177.6%**
Electricity	22 245	5 612	25.2%	12 783	57.5%	18 395	82.7%	387	1.5%	3 206.1%
Water	17 577	-	-	4 077	23.2%	4 077	23.2%	28	6.6%	14 533.3%
Waste Water Management	34 717	416	1.2%	1 741	5.0%	2 158	6.2%	3 436	34.8%	(49.3%)
Waste Management	1 250	-	-	554	44.3%	554	44.3%	3 049	-	(81.8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**965 391**	**290 507**	**30.1%**	**204 574**	**21.2%**	**495 081**	**51.3%**	**220 419**	**52.1%**	**(7.2%)**
Ratepayers and other	**795 664**	**240 517**	**30.2%**	**157 819**	**19.8%**	**398 336**	**50.1%**	**179 562**	**53.6%**	**(12.1%)**
Government - operating	99 890	45 030	45.1%	42 799	42.8%	87 829	87.9%	36 751	90.9%	16.5%
Government - capital	44 357	-	-	-	-	-	-	489	.6%	(100.0%)
Interest	25 480	4 960	19.5%	3 957	15.5%	8 917	35.0%	3 617	31.4%	9.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(925 601)**	**(232 615)**	**25.1%**	**(223 228)**	**24.1%**	**(455 843)**	**49.2%**	**(196 217)**	**48.4%**	**13.8%**
Suppliers and employees	(915 401)	(229 616)	25.1%	(221 046)	24.1%	(450 662)	49.2%	(194 594)	48.5%	13.6%
Finance charges	(10 200)	(2 993)	29.3%	(1 968)	19.3%	(4 961)	48.6%	(1 623)	42.8%	21.3%
Transfers and grants	-	(6)	-	(214)	-	(220)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**39 790**	**57 892**	**145.5%**	**(18 654)**	**(46.9%)**	**39 238**	**98.6%**	**24 202**	**92.9%**	**(177.1%)**
Cash Flow from Investing Activities										
Receipts	**175**	**2 157**	**1 232.4%**	**(6 064)**	**(3 465.2%)**	**(3 907)**	**(2 232.7%)**	**4 657**	**2 372.4%**	**(230.2%)**
Proceeds on disposal of PPE	-	4 288	-	-	-	4 288	-	5 521	-	(100.0%)
Decrease in non-current debtors	-	(2 162)	-	(6 055)	-	(8 217)	-	(861)	-	603.3%
Decrease in other non-current receivables	150	32	21.0%	(9)	(6.2%)	22	14.9%	(3)	(22.6%)	174.6%
Decrease (increase) in non-current investments	25	-	-	-	-	-	-	-	(12.1%)	-
Payments	**(126 145)**	**(8 748)**	**6.9%**	**(30 697)**	**24.3%**	**(39 445)**	**31.3%**	**(24 573)**	**23.9%**	**24.9%**
Capital assets	(126 145)	(8 748)	6.9%	(30 697)	24.3%	(39 445)	31.3%	(24 573)	23.9%	24.9%
Net Cash from/(used) Investing Activities	**(125 970)**	**(6 591)**	**5.2%**	**(36 761)**	**29.2%**	**(43 353)**	**34.4%**	**(19 917)**	**20.9%**	**84.6%**
Cash Flow from Financing Activities										
Receipts	**200**	**(74)**	**(37.1%)**	**(1 846)**	**(923.1%)**	**(1 920)**	**(960.2%)**	**(374)**	**414.6%**	**394.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	478	-	-	-	478	-	-	-	-
Increase (decrease) in consumer deposits	200	(552)	(276.2%)	(1 846)	(923.1%)	(2 399)	(1 199.3%)	(374)	414.6%	394.2%
Payments	**10 200**	**(793)**	**(7.8%)**	**-**	**-**	**(793)**	**(7.8%)**	**(207)**	**(11.1%)**	**(100.0%)**
Repayment of borrowing	10 200	(793)	(7.8%)	-	-	(793)	(7.8%)	(207)	(11.1%)	(100.0%)
Net Cash from/(used) Financing Activities	**10 400**	**(867)**	**(8.3%)**	**(1 846)**	**(17.8%)**	**(2 713)**	**(26.1%)**	**(581)**	**(22.8%)**	**217.9%**
Net Increase/(Decrease) in cash held	**(75 780)**	**50 434**	**(66.6%)**	**(57 261)**	**75.6%**	**(6 828)**	**9.0%**	**3 705**	**(57.6%)**	**(1 645.5%)**
Cash/cash equivalents at the year begin:	207 560	198 186	95.5%	248 619	119.8%	198 186	95.5%	186 820	73.2%	33.1%
Cash/cash equivalents at the year end:	**131 780**	**248 619**	**188.7%**	**191 358**	**145.2%**	**191 358**	**145.2%**	**190 525**	**135.5%**	**.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 033	35.7%	779	3.5%	648	2.9%	13 031	57.9%	22 491	11.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	32 985	79.2%	907	2.2%	614	1.5%	7 138	17.1%	41 644	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 744	11.0%	1 579	6.3%	1 358	5.5%	19 223	77.2%	24 903	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	4 217	30.4%	524	3.8%	549	4.0%	8 589	61.9%	13 878	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 644	32.7%	369	4.6%	309	3.8%	4 756	58.9%	8 078	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	29.2%	5	3.7%	6	3.8%	93	63.3%	147	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 273	9.3%	2 043	2.6%	2 162	2.8%	67 069	85.4%	78 546	41.4%	-	-	-	-
Total By Income Source	**57 938**	**30.5%**	**6 207**	**3.3%**	**5 644**	**3.0%**	**119 899**	**63.2%**	**189 687**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 014	34.8%	847	4.9%	776	4.5%	9 647	55.8%	17 284	9.1%	-	-	-	-
Commercial	17 555	61.7%	496	1.7%	395	1.4%	10 029	35.2%	28 475	15.0%	-	-	-	-
Households	34 368	23.9%	4 864	3.4%	4 473	3.1%	100 223	69.6%	143 928	75.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**57 938**	**30.5%**	**6 207**	**3.3%**	**5 644**	**3.0%**	**119 899**	**63.2%**	**189 687**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 177	97.2%	51	.6%	-	-	181	2.1%	8 409	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8 177**	**97.2%**	**51**	**.6%**	**-**	**-**	**181**	**2.1%**	**8 409**	**100.0%**

Contact Details

Municipal Manager	Mr G Maumakwe (Acting)	018 299 5015
Financial Manager	Ms Antoinette Ngwenya	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 796 036**	**522 231**	**29.1%**	**455 145**	**25.3%**	**977 376**	**54.4%**	**419 965**	**50.9%**	**8.4%**
Property rates	208 222	65 521	31.5%	(26 834)	(12.9%)	38 687	18.6%	48 241	46.7%	(155.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	428 919	155 683	36.3%	134 399	31.3%	290 083	67.6%	113 936	48.6%	18.0%
Service charges - water revenue	293 697	73 197	24.9%	125 069	42.6%	198 266	67.5%	57 802	53.4%	116.4%
Service charges - sanitation revenue	67 565	16 330	24.2%	24 287	35.9%	40 618	60.1%	25 926	55.4%	(6.3%)
Service charges - refuse revenue	102 111	16 281	15.9%	36 455	35.7%	52 736	51.6%	11 041	34.5%	230.2%
Service charges - other	173 002	6 976	4.0%	3 607	2.1%	10 583	6.1%	5 985	14.7%	(39.7%)
Rental of facilities and equipment	8 549	1 455	17.0%	1 113	13.0%	2 568	30.0%	1 885	30.3%	(41.0%)
Interest earned - external investments	2 000	2 088	104.4%	536	26.8%	2 623	131.2%	63	28.5%	748.9%
Interest earned - outstanding debtors	40 415	12 949	32.0%	13 052	32.3%	26 001	64.3%	9 666	38.0%	35.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	13 144	1 571	12.0%	1 997	15.2%	3 568	27.1%	1 175	26.3%	70.0%
Licences and permits	8 795	1 938	22.0%	1 846	21.0%	3 783	43.0%	1 793	42.7%	2.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	343 695	143 292	41.7%	115 677	33.7%	258 969	75.3%	108 397	73.7%	6.7%
Other own revenue	105 523	24 949	23.6%	23 942	22.7%	48 892	46.3%	34 055	43.6%	(29.7%)
Gains on disposal of PPE	400	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 789 390**	**268 837**	**15.0%**	**388 812**	**21.7%**	**657 649**	**36.8%**	**401 851**	**38.2%**	**(3.2%)**
Employee related costs	444 202	103 050	23.2%	105 723	23.8%	208 772	47.0%	99 761	48.3%	6.0%
Remuneration of councillors	23 880	5 656	23.7%	5 656	23.7%	11 311	47.4%	4 634	46.6%	22.0%
Debt impairment	120 000	30 000	25.0%	30 000	25.0%	60 000	50.0%	22 943	50.0%	30.8%
Depreciation and asset impairment	160 454	-	-	-	-	-	-	-	-	-
Finance charges	15 575	4 025	25.8%	3 414	21.9%	7 439	47.8%	3 977	41.2%	(14.2%)
Bulk purchases	595 360	66 727	11.2%	156 041	26.2%	222 768	37.4%	169 182	38.9%	(7.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	79 747	14 268	17.9%	37 089	46.5%	51 356	64.4%	15 080	65.7%	145.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	350 172	45 113	12.9%	50 889	14.5%	96 002	27.4%	86 272	33.9%	(41.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 646**	**253 394**		**66 333**		**319 727**		**18 114**		
Transfers recognised - capital	122 700	8 000	6.5%	35 000	28.5%	43 000	35.0%	83 421	81.2%	(58.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**129 346**	**261 394**		**101 333**		**362 727**		**101 535**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**129 346**	**261 394**		**101 333**		**362 727**		**101 535**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**129 346**	**261 394**		**101 333**		**362 727**		**101 535**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**129 346**	**261 394**		**101 333**		**362 727**		**101 535**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**148 335**	**267**	**.2%**	**10 706**	**7.2%**	**10 973**	**7.4%**	**32 346**	**28.8%**	**(66.9%)**
National Government	122 700	200	.2%	3 990	3.3%	4 190	3.4%	24 033	21.6%	(83.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**122 700**	**200**	**.2%**	**3 990**	**3.3%**	**4 190**	**3.4%**	**24 033**	**21.6%**	**(83.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 635	67	.3%	6 717	26.2%	6 783	26.5%	8 313	60.0%	(19.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**148 335**	**267**	**.2%**	**10 706**	**7.2%**	**10 973**	**7.4%**	**32 346**	**28.8%**	**(66.9%)**
Governance and Administration	**7 075**	**67**	**.9%**	**2 765**	**39.1%**	**2 832**	**40.0%**	**-**	**-**	**(100.0%)**
Executive & Council	4 875	37	.8%	2 765	56.7%	2 802	57.5%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 200	30	1.4%	-	-	30	1.4%	-	-	-
Community and Public Safety	**21 300**	**-**	**-**	**545**	**2.6%**	**545**	**2.6%**	**541**	**8.4%**	**.7%**
Community & Social Services	6 300	-	-	-	-	-	-	(6)	14.1%	(100.0%)
Sport And Recreation	15 000	-	-	545	3.6%	545	3.6%	99	1.1%	449.2%
Public Safety	-	-	-	-	-	-	-	448	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 335**	**21**	**-**	**3 286**	**7.6%**	**3 307**	**7.6%**	**20 140**	**31.0%**	**(83.7%)**
Planning and Development	-	-	-	-	-	-	-	358	-	(100.0%)
Road Transport	43 335	21	-	3 286	7.6%	3 307	7.6%	19 782	30.5%	(83.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**76 500**	**179**	**.2%**	**4 066**	**5.3%**	**4 245**	**5.5%**	**11 665**	**31.2%**	**(65.1%)**
Electricity	4 500	-	-	159	3.5%	159	3.5%	4 354	51.4%	(96.4%)
Water	31 000	179	.6%	-	-	179	.6%	5 686	32.4%	(100.0%)
Waste Water Management	38 500	-	-	3 907	10.1%	3 907	10.1%	1 126	7.8%	247.0%
Waste Management	2 500	-	-	-	-	-	-	500	-	(100.0%)
Other	**125**	**-**	**-**	**44**	**35.5%**	**44**	**35.5%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 680 931**	**500 850**	**29.8%**	**526 380**	**31.3%**	**1 027 230**	**61.1%**	**573 772**	**57.7%**	**(8.3%)**
Ratepayers and other	**1 212 536**	**344 670**	**28.4%**	**378 391**	**31.2%**	**723 061**	**59.6%**	**381 891**	**53.4%**	**(.9%)**
Government - operating	343 695	146 092	42.5%	112 877	32.8%	258 969	75.3%	108 397	74.1%	4.1%
Government - capital	122 700	8 000	6.5%	35 000	28.5%	43 000	35.0%	83 421	81.2%	(58.0%)
Interest	2 000	2 088	104.4%	112	5.6%	2 200	110.0%	63	1.6%	77.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 509 936)**	**(491 317)**	**32.5%**	**(484 673)**	**32.1%**	**(975 989)**	**64.6%**	**(370 631)**	**40.2%**	**30.8%**
Suppliers and employees	(1 493 361)	(487 292)	32.6%	(481 258)	32.2%	(968 550)	64.9%	(366 654)	40.2%	31.3%
Finance charges	(16 575)	(4 025)	24.3%	(3 414)	20.6%	(7 439)	44.9%	(3 977)	41.2%	(14.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170 995**	**9 533**	**5.6%**	**41 707**	**24.4%**	**51 240**	**30.0%**	**203 141**	**194.4%**	**(79.5%)**
Cash Flow from Investing Activities										
Receipts	**423**	**4**	**.9%**	**6**	**1.3%**	**9**	**2.2%**	**4**	**24.1%**	**56.2%**
Proceeds on disposal of PPE	400	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	4	-	(100.0%)
Decrease in other non-current receivables	23	4	15.9%	6	24.0%	9	39.9%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(148 335)**	**(267)**	**.2%**	**(10 706)**	**7.2%**	**(10 973)**	**7.4%**	**(32 346)**	**28.8%**	**(66.9%)**
Capital assets	(148 335)	(267)	.2%	(10 706)	7.2%	(10 973)	7.4%	(32 346)	28.8%	(66.9%)
Net Cash from/(used) Investing Activities	**(147 912)**	**(263)**	**.2%**	**(10 701)**	**7.2%**	**(10 964)**	**7.4%**	**(32 343)**	**28.8%**	**(66.9%)**
Cash Flow from Financing Activities										
Receipts	**-**	**5 397**	**-**	**(4 498)**	**-**	**898**	**-**	**10 844**	**1 705.4%**	**(141.5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	4 356	-	(3 844)	-	512	-	(199)	-	1 832.5%
Increase (decrease) in consumer deposits	-	1 041	-	(654)	-	386	-	11 043	2 761.0%	(105.9%)
Payments	**(20 000)**	**(8 793)**	**44.0%**	**(7 470)**	**37.3%**	**(16 263)**	**81.3%**	**(8 861)**	**(196.5%)**	**(15.7%)**
Repayment of borrowing	(20 000)	(8 793)	44.0%	(7 470)	37.3%	(16 263)	81.3%	(8 861)	(196.5%)	(15.7%)
Net Cash from/(used) Financing Activities	**(20 000)**	**(3 396)**	**17.0%**	**(11 968)**	**59.8%**	**(15 364)**	**76.8%**	**1 983**	**(115.6%)**	**(703.4%)**
Net Increase/(Decrease) in cash held	**3 083**	**5 873**	**190.5%**	**19 038**	**617.5%**	**24 912**	**808.1%**	**172 782**	**613.5%**	**(89.0%)**
Cash/cash equivalents at the year begin:	65 000	60 964	93.8%	66 838	102.8%	60 964	93.8%	71 099	(9.2%)	(6.0%)
Cash/cash equivalents at the year end:	**68 083**	**66 838**	**98.2%**	**85 876**	**126.1%**	**85 876**	**126.1%**	**243 881**	**25.6%**	**(64.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 742	7.3%	15 876	4.2%	13 992	3.7%	324 001	84.9%	381 610	33.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	44 233	36.0%	13 316	10.8%	7 375	6.0%	57 879	47.1%	122 803	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 948	13.9%	4 237	4.6%	2 170	2.3%	73 486	79.2%	92 841	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 499	4.9%	1 708	2.4%	2 437	3.4%	64 006	89.3%	71 649	6.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 824	6.2%	2 998	3.2%	2 489	2.7%	82 618	88.0%	93 929	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 887	2.1%	4 726	2.0%	4 561	2.0%	217 256	93.9%	231 430	20.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 595	3.2%	6 682	4.6%	1 525	1.1%	131 245	91.1%	144 048	12.7%	-	-	-	-
Total By Income Source	**103 727**	**9.1%**	**49 542**	**4.4%**	**34 549**	**3.0%**	**950 492**	**83.5%**	**1 138 310**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 538	21.1%	1 965	16.3%	453	3.8%	7 074	58.8%	12 030	1.1%	-	-	-	-
Commercial	31 501	21.5%	8 672	5.9%	4 505	3.1%	101 885	69.5%	146 562	12.9%	-	-	-	-
Households	69 689	7.1%	38 904	4.0%	29 591	3.0%	841 534	85.9%	979 717	86.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**103 727**	**9.1%**	**49 542**	**4.4%**	**34 549**	**3.0%**	**950 492**	**83.5%**	**1 138 310**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	30 189	53.4%	8 814	15.6%	-	-	17 548	31.0%	56 551	58.2%
Bulk Water	17 320	52.5%	-	-	-	-	15 645	47.5%	32 966	33.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	345	48.7%	70	9.9%	293	41.4%	709	.7%
Auditor-General	271	3.9%	1 720	25.0%	1 280	18.6%	3 607	52.4%	6 879	7.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**47 780**	**49.2%**	**10 880**	**11.2%**	**1 350**	**1.4%**	**37 094**	**38.2%**	**97 104**	**100.0%**

Contact Details

Municipal Manager	ET Motsemme	018 487 8009
Financial Manager	Mr MK Kgauwe	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**457 080**	**78 986**	**17.3%**	**70 100**	**15.3%**	**149 086**	**32.6%**	**62 974**	**52.3%**	**11.3%**
Property rates	28 711	5 696	19.8%	5 675	19.8%	11 371	39.6%	5 338	49.5%	6.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 411	10 706	20.0%	9 953	18.6%	20 658	38.7%	9 595	40.7%	3.7%
Service charges - water revenue	40 404	13 821	34.2%	13 371	33.1%	27 192	67.3%	8 429	51.1%	58.6%
Service charges - sanitation revenue	26 596	6 145	23.1%	6 036	22.7%	12 180	45.8%	5 502	44.3%	9.7%
Service charges - refuse revenue	12 479	2 821	22.6%	2 842	22.8%	5 663	45.4%	2 632	44.2%	8.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	489	126	25.7%	59	12.1%	185	37.9%	38	21.3%	55.9%
Interest earned - external investments	800	33	4.1%	17	2.1%	49	6.2%	13	44.5%	27.6%
Interest earned - outstanding debtors	18 900	5 537	29.3%	6 027	31.9%	11 564	61.2%	4 408	63.7%	36.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 010	5	.1%	3	-	8	.1%	6	.6%	(56.1%)
Licences and permits	13 301	-	-	4 168	31.3%	4 168	31.3%	1 797	31.1%	131.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 550	33 858	40.0%	21 781	25.8%	55 639	65.8%	24 943	66.2%	(12.7%)
Other own revenue	171 430	238	.1%	170	.1%	408	.2%	273	83.3%	(37.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**271 692**	**33 798**	**12.4%**	**29 519**	**10.9%**	**63 317**	**23.3%**	**51 599**	**36.2%**	**(42.8%)**
Employee related costs	61 099	13 158	21.5%	12 827	21.0%	25 985	42.5%	13 995	43.4%	(8.3%)
Remuneration of councillors	6 396	1 503	23.5%	1 504	23.5%	3 006	47.0%	1 426	47.7%	5.4%
Debt impairment	64 100	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 185	-	-	-	-	-	-	-	-	-
Finance charges	2 967	414	14.0%	-	-	414	14.0%	1	-	(100.0%)
Bulk purchases	58 701	13 732	23.4%	7 705	13.1%	21 437	36.5%	14 216	30.2%	(45.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	12 155	1 050	8.6%	2 251	18.5%	3 301	27.2%	2 207	34.4%	2.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 090	3 940	10.3%	5 232	13.7%	9 173	24.1%	19 755	36.6%	(73.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**185 388**	**45 188**		**40 581**		**85 769**		**11 374**		
Transfers recognised - capital	46 706	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**232 094**	**45 188**		**40 581**		**85 769**		**11 374**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**232 094**	**45 188**		**40 581**		**85 769**		**11 374**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**232 094**	**45 188**		**40 581**		**85 769**		**11 374**		
Share of surplus/ (deficit) of associate	-	0	-	-	-	0	-	0	-	(100.0%)
Surplus/(Deficit) for the year	**232 094**	**45 188**		**40 581**		**85 769**		**11 375**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**47 031**	**2 294**	**4.9%**	**8 209**	**17.5%**	**10 502**	**22.3%**	**16 608**	**42.8%**	**(50.6%)**
National Government	33 206	-	-	-	-	-	-	492	1.4%	(100.0%)
Provincial Government	325	2 294	704.7%	8 077	2 481.7%	10 370	3 186.5%	16 102	7 559.8%	(49.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 531**	**2 294**	**6.8%**	**8 077**	**24.1%**	**10 370**	**30.9%**	**16 595**	**52.5%**	**(51.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	132	-	132	-	14	.3%	842.2%
Public contributions and donations	13 500	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**47 031**	**2 294**	**4.9%**	**8 209**	**17.5%**	**10 502**	**22.3%**	**16 608**	**42.8%**	**(50.6%)**
Governance and Administration	**550**	**37**	**6.8%**	**132**	**24.0%**	**169**	**30.7%**	**5**	**.4%**	**2 391.7%**
Executive & Council	-	-	-	-	-	-	-	5	.2%	(100.0%)
Budget & Treasury Office	550	37	6.8%	132	24.0%	169	30.7%	-	4.6%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**325**	**-**	**-**	**-**	**-**	**-**	**-**	**105**	**3.8%**	**(100.0%)**
Community & Social Services	325	-	-	-	-	-	-	105	30.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**2 256**	**-**	**7 212**	**-**	**9 469**	**-**	**16 006**	**54.6%**	**(54.9%)**
Planning and Development	-	-	-	-	-	-	-	9	-	(100.0%)
Road Transport	-	2 256	-	7 212	-	9 469	-	15 997	54.6%	(54.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**46 156**	**-**	**-**	**865**	**1.9%**	**865**	**1.9%**	**492**	**6.8%**	**75.6%**
Electricity	300	-	-	291	97.1%	291	97.1%	-	-	(100.0%)
Water	-	-	-	573	-	573	-	-	-	(100.0%)
Waste Water Management	45 856	-	-	-	-	-	-	492	8.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**503 786**	**75 459**	**15.0%**	**76 475**	**15.2%**	**151 934**	**30.2%**	**76 857**	**(67.2%)**	**(.5%)**
Ratepayers and other	**352 830**	**75 383**	**21.4%**	**76 475**	**21.7%**	**151 859**	**43.0%**	**57 987**	**(52.5%)**	**31.9%**
Government - operating	84 550	-	-	-	-	-	-	-	(38.7%)	-
Government - capital	46 706	-	-	-	-	-	-	18 870	-	(100.0%)
Interest	19 700	76	.4%	-	-	76	.4%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(179 408)**	**(80 276)**	**44.7%**	**(71 349)**	**39.8%**	**(151 625)**	**84.5%**	**(58 104)**	**74.2%**	**22.8%**
Suppliers and employees	(176 441)	(80 276)	45.5%	(71 349)	40.4%	(151 625)	85.9%	(58 104)	75.3%	22.8%
Finance charges	(2 967)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**324 378**	**(4 817)**	**(1.5%)**	**5 126**	**1.6%**	**309**	**.1%**	**18 753**	**(7.8%)**	**(72.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**8 254**	**-**	**-**	**-**	**8 254**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	8 254	-	-	-	8 254	-	-	-	-
Payments	**(47 031)**	**(2 294)**	**4.9%**	**(5 866)**	**12.5%**	**(8 159)**	**17.3%**	**(18 870)**	**-**	**(68.9%)**
Capital assets	(47 031)	(2 294)	4.9%	(5 866)	12.5%	(8 159)	17.3%	(18 870)	-	(68.9%)
Net Cash from/(used) Investing Activities	**(47 031)**	**5 961**	**(12.7%)**	**(5 866)**	**12.5%**	**95**	**(.2%)**	**(18 870)**	**-**	**(68.9%)**
Cash Flow from Financing Activities										
Receipts	**-**	**13**	**-**	**10**	**-**	**23**	**-**	**15**	**-**	**(32.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	13	-	10	-	23	-	15	-	(32.9%)
Payments	**(3 506)**	**-**	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(100.0%)**
Repayment of borrowing	(3 506)	-	-	-	-	-	-	(5)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(3 506)**	**13**	**(.4%)**	**10**	**(.3%)**	**23**	**(.6%)**	**10**	**-**	**2.5%**
Net Increase/(Decrease) in cash held	**273 841**	**1 156**	**.4%**	**(729)**	**(.3%)**	**427**	**.2%**	**(108)**	**-**	**576.5%**
Cash/cash equivalents at the year begin:	-	851	-	2 007	-	851	-	1 019	-	96.9%
Cash/cash equivalents at the year end:	**273 841**	**2 007**	**.7%**	**1 278**	**.5%**	**1 278**	**.5%**	**912**	**(.2%)**	**40.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 035	2.5%	3 816	2.3%	7 657	4.7%	147 629	90.5%	163 137	38.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 951	26.8%	1 954	13.2%	1 305	8.8%	7 554	51.2%	14 764	3.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 472	4.8%	904	2.9%	802	2.6%	27 503	89.6%	30 680	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 256	2.4%	1 998	2.1%	2 099	2.2%	88 944	93.3%	95 296	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 053	2.1%	963	1.9%	929	1.9%	47 192	94.1%	50 137	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 084	3.0%	2 010	2.9%	1 942	2.8%	62 340	91.2%	68 376	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	1.3%	11	.9%	11	.9%	1 235	96.9%	1 274	.3%	-	-	-	-
Total By Income Source	**14 867**	**3.5%**	**11 656**	**2.8%**	**14 745**	**3.5%**	**382 396**	**90.3%**	**423 664**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	799	13.6%	608	10.3%	194	3.3%	4 284	72.8%	5 886	1.4%	-	-	-	-
Commercial	2 726	17.8%	1 461	9.5%	2 430	15.8%	8 739	56.9%	15 356	3.6%	-	-	-	-
Households	11 342	2.8%	9 586	2.4%	12 121	3.0%	369 372	91.8%	402 422	95.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**14 867**	**3.5%**	**11 656**	**2.8%**	**14 745**	**3.5%**	**382 396**	**90.3%**	**423 664**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 488	15.6%	2 614	16.4%	2 634	16.5%	8 205	51.5%	15 940	24.3%
Bulk Water	3 837	8.7%	3 932	8.9%	4 197	9.5%	32 052	72.8%	44 017	67.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	1 063	100.0%	-	-	1 063	1.6%
Trade Creditors	569	30.4%	342	18.3%	695	37.1%	266	14.2%	1 872	2.9%
Auditor-General	163	6.9%	1 701	72.1%	258	10.9%	236	10.0%	2 358	3.6%
Other	11	4.5%	54	21.1%	131	51.4%	58	23.0%	254	.4%
Total	**7 069**	**10.8%**	**8 643**	**13.2%**	**8 977**	**13.7%**	**40 816**	**62.3%**	**65 505**	**100.0%**

Contact Details

Municipal Manager	Mr Ronald Jonas	018 596 2065
Financial Manager	. Lynette Jonker (Acting)	018 596 1067

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**172 212**	**68 406**	**39.7%**	**52 552**	**30.5%**	**120 957**	**70.2%**	**54 736**	**71.2%**	**(4.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	12 600	1 821	14.5%	1 649	13.1%	3 470	27.5%	2 897	30.1%	(43.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	158 772	66 563	41.9%	50 862	32.0%	117 425	74.0%	51 797	74.6%	(1.8%)
Other own revenue	840	21	2.5%	41	4.9%	62	7.4%	42	29.2%	(1.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**288 524**	**27 552**	**9.5%**	**44 300**	**15.4%**	**71 852**	**24.9%**	**40 706**	**23.7%**	**8.8%**
Employee related costs	78 748	13 122	16.7%	13 495	17.1%	26 617	33.8%	11 808	29.3%	14.3%
Remuneration of councillors	10 351	1 755	17.0%	1 790	17.3%	3 545	34.2%	1 916	40.9%	(6.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 453	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	2 093	68	3.2%	130	6.2%	198	9.4%	74	6.3%	75.8%
Contracted services	4 165	304	7.3%	457	11.0%	761	18.3%	334	17.8%	36.7%
Transfers and grants	147 208	7 473	5.1%	21 615	14.7%	29 088	19.8%	19 942	19.8%	8.4%
Other expenditure	42 382	4 830	11.4%	6 813	16.1%	11 643	27.5%	6 632	32.5%	2.7%
Loss on disposal of PPE	124	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(116 312)**	**40 854**		**8 252**		**49 106**		**14 030**		
Transfers recognised - capital	2 500	-	-	300	12.0%	300	12.0%	-	23.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(113 812)**	**40 854**		**8 552**		**49 406**		**14 030**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(113 812)**	**40 854**		**8 552**		**49 406**		**14 030**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(113 812)**	**40 854**		**8 552**		**49 406**		**14 030**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(113 812)**	**40 854**		**8 552**		**49 406**		**14 030**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**14 094**	**106**	**.8%**	**122**	**.9%**	**228**	**1.6%**	**485**	**6.7%**	**(74.8%)**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 750	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	12 344	32	.3%	-	-	32	.3%	-	-	-
Transfers recognised - capital	**14 094**	**32**	**.2%**	**-**	**-**	**32**	**.2%**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	74	-	122	-	197	-	485	-	(74.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**14 094**	**106**	**.8%**	**122**	**.9%**	**228**	**1.6%**	**485**	**6.7%**	**(74.8%)**
Governance and Administration	**4 095**	**28**	**.7%**	**113**	**2.8%**	**141**	**3.4%**	**458**	**15.8%**	**(75.3%)**
Executive & Council	2 705	11	.4%	56	2.1%	67	2.5%	434	16.3%	(87.0%)
Budget & Treasury Office	1 150	12	1.0%	47	4.1%	59	5.2%	23	11.4%	108.0%
Corporate Services	240	5	2.0%	9	4.0%	14	5.9%	1	11.6%	558.7%
Community and Public Safety	**6 830**	**-**	**-**	**-**	**-**	**-**	**-**	**15**	**3.5%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	6 830	-	-	-	-	-	-	6	3.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	9	3.3%	(100.0%)
Economic and Environmental Services	**3 169**	**78**	**2.5%**	**9**	**.3%**	**87**	**2.8%**	**12**	**3.1%**	**(21.0%)**
Planning and Development	963	-	-	-	-	-	-	12	3.1%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 206	78	3.5%	9	.4%	87	4.0%	-	-	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**174 712**	**68 406**	**39.2%**	**52 852**	**30.3%**	**121 257**	**69.4%**	**54 736**	**71.3%**	**(3.4%)**
Ratepayers and other	**840**	**21**	**2.5%**	**41**	**4.9%**	**62**	**7.4%**	**42**	**29.2%**	**(1.4%)**
Government - operating	158 772	66 563	41.9%	50 862	32.0%	117 425	74.0%	51 797	74.8%	(1.8%)
Government - capital	2 500	-	-	300	12.0%	300	12.0%	-	-	(100.0%)
Interest	12 600	1 821	14.5%	1 649	13.1%	3 470	27.5%	2 897	38.5%	(43.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(284 947)**	**(27 552)**	**9.7%**	**(42 234)**	**14.8%**	**(69 786)**	**24.5%**	**(40 712)**	**23.7%**	**3.7%**
Suppliers and employees	(137 739)	(20 078)	14.6%	(20 620)	15.0%	(40 698)	29.5%	(20 770)	29.7%	(.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(147 208)	(7 473)	5.1%	(21 615)	14.7%	(29 088)	19.8%	(19 942)	19.8%	8.4%
Net Cash from/(used) Operating Activities	**(110 235)**	**40 854**	**(37.1%)**	**10 617**	**(9.6%)**	**51 471**	**(46.7%)**	**14 024**	**(25.0%)**	**(24.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(14 094)**	**(106)**	**.8%**	**(122)**	**.9%**	**(228)**	**1.6%**	**(485)**	**6.7%**	**(74.8%)**
Capital assets	(14 094)	(106)	.8%	(122)	.9%	(228)	1.6%	(485)	6.7%	(74.8%)
Net Cash from/(used) Investing Activities	**(14 094)**	**(106)**	**.8%**	**(122)**	**.9%**	**(228)**	**1.6%**	**(485)**	**6.7%**	**(74.8%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(124 330)**	**40 748**	**(32.8%)**	**10 495**	**(8.4%)**	**51 243**	**(41.2%)**	**13 539**	**(22.8%)**	**(22.5%)**
Cash/cash equivalents at the year begin:	205 000	-	-	40 748	19.9%	-	-	229 773	91.1%	(82.3%)
Cash/cash equivalents at the year end:	**80 670**	**40 748**	**50.5%**	**51 243**	**63.5%**	**51 243**	**63.5%**	**243 312**	**657.1%**	**(78.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 720	100.0%	1 720	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**1 720**	**100.0%**	**1 720**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	219	100.0%	219	12.7%	-	-	-	-
Commercial	-	-	-	-	-	-	1 501	100.0%	1 501	87.3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**1 720**	**100.0%**	**1 720**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	934	100.0%	-	-	-	-	-	-	934	41.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	483	100.0%	-	-	-	-	-	-	483	21.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	161	19.1%	185	22.1%	154	18.3%	340	40.5%	839	37.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 578**	**69.9%**	**185**	**8.2%**	**154**	**6.8%**	**340**	**15.0%**	**2 257**	**100.0%**

Contact Details

Municipal Manager	Ms M.I Matthews	018 473 8016
Financial Manager	M B Daffue (acting)	018 473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**25 943 339**	**6 488 229**	**25.0%**	**5 872 375**	**22.6%**	**12 360 604**	**47.6%**	**5 934 310**	**50.2%**	**(1.0%)**
Property rates	5 389 155	1 387 581	25.7%	1 370 981	25.4%	2 758 562	51.2%	1 284 725	51.0%	6.7%
Property rates - penalties and collection charges	99 720	21 138	21.2%	17 158	17.2%	38 295	38.4%	21 499	46.3%	(20.2%)
Service charges - electricity revenue	9 673 063	2 459 948	25.4%	2 300 921	23.8%	4 760 869	49.2%	2 125 295	50.4%	8.3%
Service charges - water revenue	2 362 264	449 242	19.0%	512 949	21.7%	962 191	40.7%	498 330	41.2%	2.9%
Service charges - sanitation revenue	1 279 528	254 982	19.9%	286 793	22.4%	541 774	42.3%	276 960	42.7%	3.6%
Service charges - refuse revenue	947 388	230 256	24.3%	228 437	24.1%	458 693	48.4%	221 806	49.0%	3.0%
Service charges - other	180 149	44 118	24.5%	48 813	27.1%	92 930	51.6%	42 246	50.3%	15.5%
Rental of facilities and equipment	374 704	76 195	20.3%	87 889	23.5%	164 084	43.8%	86 644	55.4%	1.4%
Interest earned - external investments	284 618	79 388	27.9%	110 655	38.9%	190 044	66.8%	39 480	43.3%	180.3%
Interest earned - outstanding debtors	118 805	26 965	22.7%	27 494	23.1%	54 459	45.8%	57 403	43.8%	(52.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	183 257	28 464	15.5%	38 287	20.9%	66 750	36.4%	25 331	33.3%	51.1%
Licences and permits	35 601	12 934	36.3%	9 743	27.4%	22 677	63.7%	9 612	58.7%	1.4%
Agency services	121 993	32 477	26.6%	40 749	33.4%	73 226	60.0%	32 018	52.2%	27.3%
Transfers recognised - operational	2 595 904	668 791	25.8%	696 392	26.8%	1 365 183	52.6%	576 008	50.4%	20.9%
Other own revenue	2 228 192	714 846	32.1%	95 696	4.3%	810 542	36.4%	636 951	64.7%	(85.0%)
Gains on disposal of PPE	69 000	905	1.3%	(581)	(.8%)	324	.5%	0	-	(189 852.9%)
Operating Expenditure	**26 144 082**	**5 877 420**	**22.5%**	**6 540 735**	**25.0%**	**12 418 155**	**47.5%**	**5 763 864**	**45.3%**	**13.5%**
Employee related costs	8 253 458	1 921 677	23.3%	2 266 736	27.5%	4 188 413	50.7%	1 940 279	45.3%	16.8%
Remuneration of councillors	123 721	28 331	22.9%	28 609	23.1%	56 940	46.0%	26 605	43.4%	7.5%
Debt impairment	866 192	216 548	25.0%	216 548	25.0%	433 096	50.0%	247 756	50.0%	(12.6%)
Depreciation and asset impairment	1 934 741	480 320	24.8%	464 545	24.0%	944 865	48.8%	390 797	53.2%	18.9%
Finance charges	863 894	192 544	22.3%	192 546	22.3%	385 090	44.6%	154 900	40.7%	24.3%
Bulk purchases	6 898 881	1 690 883	24.5%	1 433 158	20.8%	3 124 041	45.3%	1 394 137	47.6%	2.8%
Other Materials	358 681	70 286	19.6%	83 415	23.3%	153 701	42.9%	65 637	33.1%	27.1%
Contracted services	3 192 182	446 340	14.0%	846 577	26.5%	1 292 917	40.5%	654 089	40.3%	29.4%
Transfers and grants	39 544	32 706	82.7%	23 649	59.8%	56 355	142.5%	34 655	88.9%	(31.8%)
Other expenditure	3 612 788	797 784	22.1%	984 953	27.3%	1 782 737	49.3%	855 010	42.3%	15.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(200 743)**	**610 809**		**(668 360)**		**(57 550)**		**170 445**		
Transfers recognised - capital	2 535 058	299 095	11.8%	587 451	23.2%	886 545	35.0%	774 665	34.8%	(24.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(31 177)	-	-	-	(31 177)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 334 315**	**878 727**		**(80 909)**		**797 818**		**945 110**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 334 315**	**878 727**		**(80 909)**		**797 818**		**945 110**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 334 315**	**878 727**		**(80 909)**		**797 818**		**945 110**		
Share of surplus/ (deficit) of associate	0	(0)	(300.0%)	(0)	(300.0%)	(0)	(600.0%)	-	-	(100.0%)
Surplus/(Deficit) for the year	**2 334 315**	**878 727**		**(80 909)**		**797 818**		**945 110**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**5 450 592**	**506 160**	**9.3%**	**1 117 122**	**20.5%**	**1 623 283**	**29.8%**	**1 232 610**	**31.3%**	**(9.4%)**
National Government	2 191 297	243 620	11.1%	499 601	22.8%	743 220	33.9%	672 220	33.8%	(25.7%)
Provincial Government	343 761	55 475	16.1%	87 857	25.6%	143 332	41.7%	91 751	42.9%	(4.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 100	-	-	-	-	-	-	290	35.6%	(100.0%)
Transfers recognised - capital	**2 537 158**	**299 095**	**11.8%**	**587 457**	**23.2%**	**886 552**	**34.9%**	**764 261**	**34.8%**	**(23.1%)**
Borrowing	2 149 497	154 940	7.2%	398 694	18.5%	553 634	25.8%	336 275	29.8%	18.6%
Internally generated funds	717 788	43 547	6.1%	115 851	16.1%	159 398	22.2%	122 072	20.4%	(5.1%)
Public contributions and donations	46 150	8 579	18.6%	15 120	32.8%	23 699	51.4%	10 001	31.8%	51.2%
Capital Expenditure Standard Classification	**5 450 592**	**506 160**	**9.3%**	**1 117 122**	**20.5%**	**1 623 283**	**29.8%**	**1 232 610**	**31.3%**	**(9.4%)**
Governance and Administration	**308 002**	**35 981**	**11.7%**	**64 548**	**21.0%**	**100 529**	**32.6%**	**42 851**	**18.5%**	**50.6%**
Executive & Council	22 150	436	2.0%	843	3.8%	1 279	5.8%	618	5.9%	36.4%
Budget & Treasury Office	5 949	320	5.4%	1 044	17.6%	1 365	22.9%	2 513	49.9%	(58.4%)
Corporate Services	279 903	35 225	12.6%	62 660	22.4%	97 885	35.0%	39 721	18.4%	57.8%
Community and Public Safety	**1 023 912**	**113 928**	**11.1%**	**249 422**	**24.4%**	**363 351**	**35.5%**	**247 860**	**37.1%**	**.6%**
Community & Social Services	79 595	1 587	2.0%	9 537	12.0%	11 124	14.0%	8 476	15.8%	12.5%
Sport And Recreation	171 272	14 221	8.3%	28 289	16.5%	42 511	24.8%	60 778	43.2%	(53.5%)
Public Safety	122 934	11 585	9.4%	23 517	19.1%	35 101	28.6%	28 062	37.1%	(16.2%)
Housing	626 894	85 344	13.6%	183 254	29.2%	268 598	42.8%	147 371	38.7%	24.3%
Health	23 216	1 192	5.1%	4 825	20.8%	6 017	25.9%	3 173	22.7%	52.1%
Economic and Environmental Services	**1 485 554**	**179 806**	**12.1%**	**390 782**	**26.3%**	**570 588**	**38.4%**	**570 172**	**35.2%**	**(31.5%)**
Planning and Development	52 552	5 962	11.3%	13 698	26.1%	19 660	37.4%	4 389	19.5%	212.1%
Road Transport	1 410 618	173 553	12.3%	376 268	26.7%	549 821	39.0%	564 165	35.8%	(33.3%)
Environmental Protection	22 384	291	1.3%	816	3.6%	1 107	4.9%	1 618	7.6%	(49.5%)
Trading Services	**2 630 275**	**176 202**	**6.7%**	**412 219**	**15.7%**	**588 421**	**22.4%**	**371 674**	**26.2%**	**10.9%**
Electricity	1 404 107	112 260	8.0%	225 541	16.1%	337 801	24.1%	202 976	26.3%	11.1%
Water	478 665	33 271	7.0%	96 742	20.2%	130 013	27.2%	88 758	40.5%	9.0%
Waste Water Management	482 565	16 117	3.3%	70 648	14.6%	86 765	18.0%	55 169	22.2%	28.1%
Waste Management	264 938	14 554	5.5%	19 288	7.3%	33 841	12.8%	24 771	15.0%	(22.1%)
Other	**2 849**	**244**	**8.5%**	**151**	**5.3%**	**395**	**13.8%**	**53**	**1.4%**	**185.3%**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**27 543 205**	**7 821 945**	**28.4%**	**7 994 534**	**29.0%**	**15 816 479**	**57.4%**	**6 911 337**	**54.3%**	**15.7%**
Ratepayers and other	**21 960 571**	**6 191 267**	**28.2%**	**6 217 434**	**28.3%**	**12 408 701**	**56.5%**	**5 959 717**	**60.6%**	**4.3%**
Government - operating	2 595 904	711 306	27.4%	795 711	30.7%	1 507 017	58.1%	434 227	37.2%	83.2%
Government - capital	2 583 308	800 762	31.0%	877 494	34.0%	1 678 255	65.0%	441 364	32.1%	98.8%
Interest	403 422	118 609	29.4%	103 896	25.8%	222 505	55.2%	76 028	33.6%	36.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(23 349 179)**	**(7 600 415)**	**32.6%**	**(5 355 233)**	**22.9%**	**(12 955 648)**	**55.5%**	**(5 969 278)**	**60.1%**	**(10.3%)**
Suppliers and employees	(22 599 729)	(7 386 996)	32.7%	(5 176 189)	22.9%	(12 563 185)	55.6%	(5 754 616)	60.7%	(10.1%)
Finance charges	(749 449)	(207 557)	27.7%	(179 044)	23.9%	(386 600)	51.6%	(187 825)	40.6%	(4.7%)
Transfers and grants	-	(5 862)	-	-	-	(5 862)	-	(26 837)	-	(100.0%)
Net Cash from/(used) Operating Activities	**4 194 026**	**221 529**	**5.3%**	**2 639 301**	**62.9%**	**2 860 831**	**68.2%**	**942 058**	**27.5%**	**180.2%**
Cash Flow from Investing Activities										
Receipts	**69 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	69 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(5 178 063)**	**(791 276)**	**15.3%**	**(2 099 889)**	**40.6%**	**(2 891 166)**	**55.8%**	**(703 580)**	**28.4%**	**198.5%**
Capital assets	(5 178 063)	(791 276)	15.3%	(2 099 889)	40.6%	(2 891 166)	55.8%	(703 580)	28.4%	198.5%
Net Cash from/(used) Investing Activities	**(5 109 063)**	**(791 276)**	**15.5%**	**(2 099 889)**	**41.1%**	**(2 891 166)**	**56.6%**	**(703 580)**	**28.8%**	**198.5%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(345 066)**	**(119 428)**	**34.6%**	**(64 403)**	**18.7%**	**(183 831)**	**53.3%**	**(75 705)**	**77.9%**	**(14.9%)**
Repayment of borrowing	(345 066)	(119 428)	34.6%	(64 403)	18.7%	(183 831)	53.3%	(75 705)	77.9%	(14.9%)
Net Cash from/(used) Financing Activities	**(345 066)**	**(119 428)**	**34.6%**	**(64 403)**	**18.7%**	**(183 831)**	**53.3%**	**(75 705)**	**(7.2%)**	**(14.9%)**
Net Increase/(Decrease) in cash held	**(1 260 103)**	**(689 175)**	**54.7%**	**475 009**	**(37.7%)**	**(214 166)**	**17.0%**	**162 774**	**(55.7%)**	**191.8%**
Cash/cash equivalents at the year begin:	7 539 463	8 099 366	107.4%	7 410 191	98.3%	8 099 366	107.4%	5 525 049	167.7%	34.1%
Cash/cash equivalents at the year end:	**6 279 360**	**7 410 191**	**118.0%**	**7 885 200**	**125.6%**	**7 885 200**	**125.6%**	**5 687 822**	**125.7%**	**38.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	251 332	12.4%	59 060	2.9%	77 728	3.8%	1 635 339	80.8%	2 023 460	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	616 031	76.2%	37 752	4.7%	22 743	2.8%	131 698	16.3%	808 224	12.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	424 249	31.4%	22 431	1.7%	(7 983)	(.6%)	912 503	67.5%	1 351 200	21.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	136 092	13.8%	28 378	2.9%	37 653	3.8%	785 581	79.5%	987 704	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	67 092	18.0%	14 399	3.9%	14 822	4.0%	275 637	74.1%	371 950	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52 520	10.4%	9 145	1.8%	9 195	1.8%	431 987	85.9%	502 847	7.9%	-	-	-	-
Interest on Arrear Debtor Accounts	42 235	6.0%	16 515	2.3%	19 318	2.7%	630 479	89.0%	708 547	11.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(133 948)	33.1%	(67 404)	16.7%	(37 731)	9.3%	(165 297)	40.9%	(404 380)	(6.4%)	-	-	-	-
Total By Income Source	**1 455 603**	**22.9%**	**120 275**	**1.9%**	**135 747**	**2.1%**	**4 637 926**	**73.0%**	**6 349 551**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 714	(34.4%)	(74 403)	201.0%	(55 019)	148.7%	79 696	(215.3%)	(37 012)	(.6%)	-	-	-	-
Commercial	474 276	42.5%	44 022	3.9%	41 195	3.7%	555 221	49.8%	1 114 714	17.6%	-	-	-	-
Households	747 696	14.8%	144 821	2.9%	154 621	3.1%	4 020 092	79.3%	5 067 229	79.8%	-	-	-	-
Other	220 917	108.0%	5 836	2.9%	(5 049)	(2.5%)	(17 082)	(8.3%)	204 621	3.2%	-	-	-	-
Total By Customer Group	**1 455 603**	**22.9%**	**120 275**	**1.9%**	**135 747**	**2.1%**	**4 637 926**	**73.0%**	**6 349 551**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	175 047	99.2%	139	.1%	(445)	(.3%)	1 797	1.0%	176 538	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**175 047**	**99.2%**	**139**	**.1%**	**(445)**	**(.3%)**	**1 797**	**1.0%**	**176 538**	**100.0%**

Contact Details

Municipal Manager	Mr Achmat Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**196 443**	**55 264**	**28.1%**	**48 608**	**24.7%**	**103 873**	**52.9%**	**42 382**	**51.2%**	**14.7%**
Property rates	30 261	8 839	29.2%	3 466	11.5%	12 305	40.7%	2 881	75.8%	20.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	76 090	19 529	25.7%	16 846	22.1%	36 375	47.8%	16 441	45.7%	2.5%
Service charges - water revenue	11 499	2 400	20.9%	3 737	32.5%	6 137	53.4%	3 863	45.2%	(3.3%)
Service charges - sanitation revenue	9 165	4 027	43.9%	4 276	46.7%	8 302	90.6%	3 688	61.3%	15.9%
Service charges - refuse revenue	7 937	3 005	37.9%	3 195	40.3%	6 200	78.1%	2 632	49.5%	21.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 000	786	26.2%	815	27.2%	1 602	53.4%	526	69.3%	55.0%
Interest earned - external investments	50	67	133.3%	44	87.8%	111	221.1%	4	14.1%	917.8%
Interest earned - outstanding debtors	1 500	448	29.9%	500	33.3%	948	63.2%	423	54.6%	18.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 497	372	14.9%	356	14.3%	729	29.2%	396	62.7%	(10.0%)
Licences and permits	1 641	431	26.3%	399	24.3%	830	50.6%	410	291.0%	(2.5%)
Agency services	2 000	649	32.4%	137	6.8%	786	39.3%	643	32.4%	(78.7%)
Transfers recognised - operational	44 552	14 321	32.1%	12 729	28.6%	27 050	60.7%	9 578	52.0%	32.9%
Other own revenue	1 253	388	30.9%	356	28.4%	744	59.4%	343	16.4%	3.8%
Gains on disposal of PPE	5 000	4	.1%	1 752	35.0%	1 756	35.1%	554	596.4%	216.2%
Operating Expenditure	**212 653**	**43 477**	**20.4%**	**43 373**	**20.4%**	**86 850**	**40.8%**	**45 290**	**45.8%**	**(4.2%)**
Employee related costs	76 374	16 637	21.8%	20 185	26.4%	36 822	48.2%	19 334	49.6%	4.4%
Remuneration of councillors	5 237	1 090	20.8%	1 046	20.0%	2 136	40.8%	1 033	41.0%	1.3%
Debt impairment	6 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 689	-	-	-	-	-	-	-	-	-
Finance charges	6 248	-	-	-	-	-	-	2 346	50.2%	(100.0%)
Bulk purchases	66 319	18 733	28.2%	15 216	22.9%	33 949	51.2%	14 399	56.6%	5.7%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	725	8	1.1%	26	3.6%	34	4.7%	49	12.9%	(46.4%)
Other expenditure	36 062	7 009	19.4%	6 899	19.1%	13 908	38.6%	8 130	40.2%	(15.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 210)**	**11 787**		**5 236**		**17 023**		**(2 909)**		
Transfers recognised - capital	52 123	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 913**	**11 787**		**5 236**		**17 023**		**(2 909)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 913**	**11 787**		**5 236**		**17 023**		**(2 909)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 913**	**11 787**		**5 236**		**17 023**		**(2 909)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 913**	**11 787**		**5 236**		**17 023**		**(2 909)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**59 253**	**5 313**	**9.0%**	**8 413**	**14.2%**	**13 726**	**23.2%**	**7 356**	**17.2%**	**14.4%**
National Government	33 767	4 439	13.1%	8 247	24.4%	12 686	37.6%	6 310	18.7%	30.7%
Provincial Government	17 376	283	1.6%	-	-	283	1.6%	-	19.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 143**	**4 722**	**9.2%**	**8 247**	**16.1%**	**12 969**	**25.4%**	**6 310**	**18.8%**	**30.7%**
Borrowing	8 110	532	6.6%	40	.5%	572	7.1%	1 045	22.6%	(96.1%)
Internally generated funds	-	59	-	126	-	184	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**59 253**	**5 313**	**9.0%**	**8 413**	**14.2%**	**13 726**	**23.2%**	**7 356**	**17.2%**	**14.4%**
Governance and Administration	**6 525**	**2 467**	**37.8%**	**56**	**.9%**	**2 523**	**38.7%**	**435**	**22.2%**	**(87.1%)**
Executive & Council	2 800	1 967	70.3%	21	.8%	1 989	71.0%	409	34.3%	(94.7%)
Budget & Treasury Office	2 950	-	-	31	1.1%	31	1.1%	1	26.1%	4 263.5%
Corporate Services	775	500	64.5%	4	.5%	504	65.0%	25	2.2%	(86.2%)
Community and Public Safety	**25 880**	**310**	**1.2%**	**456**	**1.8%**	**765**	**3.0%**	**154**	**12.0%**	**195.3%**
Community & Social Services	725	27	3.7%	-	-	27	3.7%	15	.5%	(100.0%)
Sport And Recreation	7 889	283	3.6%	456	5.8%	738	9.4%	8	.5%	5 649.7%
Public Safety	-	-	-	-	-	-	-	132	20.2%	(100.0%)
Housing	17 266	-	-	-	-	-	-	-	22.9%	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 009**	**1 126**	**14.1%**	**3 469**	**43.3%**	**4 594**	**57.4%**	**2 678**	**14.6%**	**29.5%**
Planning and Development	-	-	-	-	-	-	-	0	2.2%	(100.0%)
Road Transport	8 009	1 126	14.1%	3 469	43.3%	4 594	57.4%	2 678	14.6%	29.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 839**	**1 410**	**7.5%**	**4 432**	**23.5%**	**5 843**	**31.0%**	**4 088**	**20.0%**	**8.4%**
Electricity	5 134	669	13.0%	617	12.0%	1 287	25.1%	749	111.3%	(17.6%)
Water	855	32	3.7%	122	14.3%	154	18.0%	27	3.5%	355.0%
Waste Water Management	12 850	709	5.5%	3 693	28.7%	4 402	34.3%	3 312	19.6%	11.5%
Waste Management	-	-	-	-	-	-	-	-	.6%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**242 818**	**74 358**	**30.6%**	**65 378**	**26.9%**	**139 736**	**57.5%**	**67 031**	**52.6%**	**(2.5%)**
Ratepayers and other	**144 593**	**43 137**	**29.8%**	**40 516**	**28.0%**	**83 653**	**57.9%**	**38 226**	**59.0%**	**6.0%**
Government - operating	44 552	17 507	39.3%	14 112	31.7%	31 620	71.0%	10 629	61.3%	32.8%
Government - capital	52 123	13 199	25.3%	10 206	19.6%	23 405	44.9%	17 749	36.0%	(42.5%)
Interest	1 550	515	33.2%	543	35.1%	1 058	68.3%	427	43.0%	27.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(190 825)**	**(71 213)**	**37.3%**	**(55 210)**	**28.9%**	**(126 423)**	**66.3%**	**(56 139)**	**65.8%**	**(1.7%)**
Suppliers and employees	(183 852)	(71 205)	38.7%	(55 184)	30.0%	(126 388)	68.7%	(53 855)	65.5%	2.5%
Finance charges	(6 248)	-	-	-	-	-	-	(2 235)	83.2%	(100.0%)
Transfers and grants	(725)	(8)	1.1%	(26)	3.6%	(34)	4.7%	(49)	12.9%	(46.4%)
Net Cash from/(used) Operating Activities	**51 993**	**3 145**	**6.0%**	**10 168**	**19.6%**	**13 313**	**25.6%**	**10 892**	**23.8%**	**(6.6%)**
Cash Flow from Investing Activities										
Receipts	**5 563**	**4**	**.1%**	**1 752**	**31.5%**	**1 756**	**31.6%**	**554**	**54.2%**	**216.2%**
Proceeds on disposal of PPE	5 000	4	.1%	1 752	35.0%	1 756	35.1%	554	54.2%	216.2%
Decrease in non-current debtors	563	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(59 253)**	**(5 313)**	**9.0%**	**(8 413)**	**14.2%**	**(13 726)**	**23.2%**	**(7 355)**	**17.2%**	**14.4%**
Capital assets	(59 253)	(5 313)	9.0%	(8 413)	14.2%	(13 726)	23.2%	(7 355)	17.2%	14.4%
Net Cash from/(used) Investing Activities	**(53 690)**	**(5 309)**	**9.9%**	**(6 661)**	**12.4%**	**(11 969)**	**22.3%**	**(6 801)**	**16.7%**	**(2.1%)**
Cash Flow from Financing Activities										
Receipts	**8 387**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 130	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	257	-	-	-	-	-	-	-	-	-
Payments	**(6 236)**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 743)**	**148.2%**	**(100.0%)**
Repayment of borrowing	(6 236)	-	-	-	-	-	-	(2 743)	148.2%	(100.0%)
Net Cash from/(used) Financing Activities	**2 150**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 743)**	**(81.8%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**453**	**(2 164)**	**(477.2%)**	**3 508**	**773.6%**	**1 344**	**296.4%**	**1 348**	**(5.3%)**	**160.3%**
Cash/cash equivalents at the year begin:	(15 070)	3 761	(25.0%)	1 597	(10.6%)	3 761	(25.0%)	2 470	28.0%	(35.3%)
Cash/cash equivalents at the year end:	**(14 617)**	**1 597**	**(10.9%)**	**5 105**	**(34.9%)**	**5 105**	**(34.9%)**	**3 818**	**30.9%**	**33.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 406	80.1%	335	5.0%	101	1.5%	912	13.5%	6 754	14.4%	-	-	4 072	60.0%
Trade and Other Receivables from Exchange Transactions - Electric	5 693	73.4%	1 002	12.9%	204	2.6%	858	11.1%	7 757	16.6%	675	8.7%	979	12.0%
Receivables from Non-exchange Transactions - Property Rates	3 813	54.1%	526	7.5%	204	2.9%	2 510	35.6%	7 053	15.1%	19	.3%	1 671	23.0%
Receivables from Exchange Transactions - Waste Water Manageme	6 509	80.2%	297	3.7%	135	1.7%	1 175	14.5%	8 115	17.3%	-	-	3 615	44.0%
Receivables from Exchange Transactions - Waste Management	4 549	78.5%	216	3.7%	101	1.7%	927	16.0%	5 792	12.4%	-	-	2 499	43.0%
Receivables from Exchange Transactions - Property Rental Debtors	151	42.1%	7	2.0%	6	1.7%	194	54.1%	359	.8%	-	-	55	15.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 705	51.9%	401	3.6%	252	2.3%	4 625	42.1%	10 984	23.5%	185	1.7%	7 780	70.0%
Total By Income Source	**31 826**	**68.0%**	**2 783**	**5.9%**	**1 003**	**2.1%**	**11 202**	**23.9%**	**46 813**	**100.0%**	**880**	**1.9%**	**20 670**	**44.0%**
Debtors Age Analysis By Customer Group														
Organs of State	267	80.6%	13	4.0%	13	4.0%	38	11.4%	331	.7%	-	-	-	-
Commercial	938	54.5%	210	12.2%	57	3.3%	514	29.9%	1 720	3.7%	-	-	-	-
Households	26 417	71.8%	1 896	5.1%	773	2.1%	7 729	21.0%	36 815	78.6%	880	2.4%	-	-
Other	4 204	52.9%	663	8.3%	159	2.0%	2 920	36.7%	7 947	17.0%	-	-	20 670	260.0%
Total By Customer Group	**31 826**	**68.0%**	**2 783**	**5.9%**	**1 003**	**2.1%**	**11 202**	**23.9%**	**46 813**	**100.0%**	**880**	**1.9%**	**20 670**	**44.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 579	100.0%	-	-	-	-	-	-	3 579	45.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	178	100.0%	-	-	-	-	-	-	178	2.3%
Trade Creditors	209	71.2%	63	21.4%	21	7.1%	1	.3%	294	3.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 432	37.2%	647	16.8%	1 667	43.3%	107	2.8%	3 853	48.7%
Total	**5 399**	**68.3%**	**710**	**9.0%**	**1 688**	**21.4%**	**107**	**1.4%**	**7 904**	**100.0%**

Contact Details

Municipal Manager	Mr Jan Swartz	027 201 3300
Financial Manager	Mr Mark Bolton	027 201 3326

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**166 237**	**44 799**	**26.9%**	**39 071**	**23.5%**	**83 871**	**50.5%**	**41 969**	**49.3%**	**(6.9%)**
Property rates	30 199	7 410	24.5%	6 209	20.6%	13 618	45.1%	5 318	44.2%	16.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	14 042	-	13 231	-	27 273	-	14 519	-	(8.9%)
Service charges - water revenue	-	2 636	-	3 158	-	5 795	-	2 867	-	10.1%
Service charges - sanitation revenue	-	1 545	-	1 207	-	2 752	-	-	-	(100.0%)
Service charges - refuse revenue	-	1 183	-	1 231	-	2 413	-	1 118	-	10.1%
Service charges - other	81 327	-	-	-	-	-	-	1 813	4.4%	(100.0%)
Rental of facilities and equipment	3 417	844	24.7%	774	22.7%	1 618	47.4%	908	53.8%	(14.7%)
Interest earned - external investments	709	85	12.0%	76	10.7%	161	22.7%	130	25.0%	(41.8%)
Interest earned - outstanding debtors	2 570	419	16.3%	687	26.7%	1 106	43.0%	669	80.0%	2.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 859	362	19.5%	341	18.3%	703	37.8%	470	21.6%	(27.5%)
Licences and permits	-	-	-	1	-	1	-	-	-	(100.0%)
Agency services	1 778	504	28.4%	490	27.6%	995	55.9%	152	7.5%	222.7%
Transfers recognised - operational	43 033	15 540	36.1%	11 420	26.5%	26 960	62.6%	13 671	101.3%	(16.5%)
Other own revenue	1 345	230	17.1%	246	18.3%	476	35.4%	334	2.1%	(26.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**173 097**	**41 143**	**23.8%**	**43 924**	**25.4%**	**85 066**	**49.1%**	**46 417**	**49.6%**	**(5.4%)**
Employee related costs	63 237	14 012	22.2%	16 171	25.6%	30 184	47.7%	14 707	45.5%	10.0%
Remuneration of councillors	3 794	843	22.2%	1 099	29.0%	1 942	51.2%	872	46.4%	25.9%
Debt impairment	4 500	1 125	25.0%	1 125	25.0%	2 250	50.0%	439	-	156.2%
Depreciation and asset impairment	20 000	4 625	23.1%	4 731	23.7%	9 356	46.8%	7 833	44.0%	(39.6%)
Finance charges	1 700	899	52.9%	127	7.5%	1 026	60.3%	-	-	(100.0%)
Bulk purchases	50 000	13 718	27.4%	11 723	23.4%	25 441	50.9%	13 325	51.8%	(12.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(26)	-	(100.0%)
Other expenditure	29 866	5 920	19.8%	8 948	30.0%	14 867	49.8%	9 266	58.3%	(3.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(6 860)**	**3 657**		**(4 852)**		**(1 195)**		**(4 448)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**75 008**	**7 686**	**10.2%**	**5 812**	**7.7%**	**13 498**	**18.0%**	**532**	**4.2%**	**991.9%**
National Government	70 008	7 173	10.2%	4 861	6.9%	12 034	17.2%	(5)	1.9%	(91 900.5%)
Provincial Government	-	3	-	24	-	26	-	(2)	8.7%	(1 363.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**70 008**	**7 176**	**10.2%**	**4 885**	**7.0%**	**12 060**	**17.2%**	**(7)**	**3.5%**	**(68 103.5%)**
Borrowing	-	-	-	-	-	-	-	105	.9%	(100.0%)
Internally generated funds	5 000	511	10.2%	928	18.6%	1 438	28.8%	435	235.6%	113.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75 008**	**7 686**	**10.2%**	**5 812**	**7.7%**	**13 498**	**18.0%**	**532**	**4.2%**	**991.9%**
Governance and Administration	**1 191**	**198**	**16.6%**	**23**	**1.9%**	**221**	**18.5%**	**359**	**.9%**	**(93.6%)**
Executive & Council	701	128	18.3%	2	.2%	130	18.5%	75	.3%	(97.7%)
Budget & Treasury Office	30	7	24.5%	-	-	7	24.5%	155	-	(100.0%)
Corporate Services	460	63	13.6%	21	4.6%	84	18.2%	129	-	(83.6%)
Community and Public Safety	**25 797**	**589**	**2.3%**	**1 100**	**4.3%**	**1 690**	**6.5%**	**26**	**-**	**4 064.4%**
Community & Social Services	3 140	453	14.4%	1 100	35.0%	1 554	49.5%	15	-	7 406.1%
Sport And Recreation	3 864	136	3.5%	-	-	136	3.5%	15	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	18 793	-	-	-	-	-	-	(4)	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 427**	**781**	**10.5%**	**1 137**	**15.3%**	**1 917**	**25.8%**	**(88)**	**-**	**(1 395.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 427	781	10.5%	1 137	15.3%	1 917	25.8%	(88)	-	(1 395.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**40 593**	**6 118**	**15.1%**	**3 553**	**8.8%**	**9 670**	**23.8%**	**235**	**-**	**1 412.4%**
Electricity	2 410	6	.2%	5	.2%	11	.5%	-	-	(100.0%)
Water	2 168	6 112	281.9%	3 456	159.4%	9 568	441.3%	235	-	1 371.1%
Waste Water Management	36 015	-	-	92	.3%	92	.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**233 849**	**65 260**	**27.9%**	**42 614**	**18.2%**	**107 875**	**46.1%**	**36 770**	**40.5%**	**15.9%**
Ratepayers and other	**117 527**	**28 850**	**24.5%**	**26 921**	**22.9%**	**55 771**	**47.5%**	**21 900**	**29.1%**	**22.9%**
Government - operating	43 034	15 540	36.1%	11 420	26.5%	26 960	62.6%	10 756	75.7%	6.2%
Government - capital	70 007	20 594	29.4%	4 021	5.7%	24 615	35.2%	3 315	54.9%	21.3%
Interest	3 281	277	8.4%	252	7.7%	528	16.1%	799	33.9%	(68.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(148 598)**	**(48 703)**	**32.8%**	**(39 957)**	**26.9%**	**(88 661)**	**59.7%**	**(43 822)**	**57.3%**	**(8.8%)**
Suppliers and employees	(146 896)	(47 805)	32.5%	(39 830)	27.1%	(87 635)	59.7%	(43 822)	57.9%	(9.1%)
Finance charges	(1 702)	(899)	52.8%	(127)	7.5%	(1 026)	60.3%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**85 251**	**16 557**	**19.4%**	**2 657**	**3.1%**	**19 214**	**22.5%**	**(7 052)**	**15.1%**	**(137.7%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(7 158)**	**-**	**5 500**	**-**	**(1 658)**	**-**	**5 000**	**-**	**10.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(7 158)	-	5 500	-	(1 658)	-	5 000	-	10.0%
Payments	**(75 008)**	**(7 687)**	**10.2%**	**(5 812)**	**7.7%**	**(13 499)**	**18.0%**	**(4 887)**	**10.8%**	**18.9%**
Capital assets	(75 008)	(7 687)	10.2%	(5 812)	7.7%	(13 499)	18.0%	(4 887)	10.8%	18.9%
Net Cash from/(used) Investing Activities	**(75 008)**	**(14 845)**	**19.8%**	**(312)**	**.4%**	**(15 157)**	**20.2%**	**113**	**19.6%**	**(375.5%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 000**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	1 000	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4 673)**	**(1 007)**	**21.5%**	**(515)**	**11.0%**	**(1 521)**	**32.6%**	**(624)**	**-**	**(17.5%)**
Repayment of borrowing	(4 673)	(1 007)	21.5%	(515)	11.0%	(1 521)	32.6%	(624)	-	(17.5%)
Net Cash from/(used) Financing Activities	**(4 673)**	**(1 007)**	**21.5%**	**(515)**	**11.0%**	**(1 521)**	**32.6%**	**376**	**-**	**(236.8%)**
Net Increase/(Decrease) in cash held	**5 570**	**706**	**12.7%**	**1 830**	**32.9%**	**2 536**	**45.5%**	**(6 563)**	**7.2%**	**(127.9%)**
Cash/cash equivalents at the year begin:	8 000	695	8.7%	1 401	17.5%	695	8.7%	11 114	3.4%	(87.4%)
Cash/cash equivalents at the year end:	**13 570**	**1 401**	**10.3%**	**3 231**	**23.8%**	**3 231**	**23.8%**	**4 551**	**5.0%**	**(29.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 679	15.0%	1 098	9.8%	639	5.7%	7 800	69.5%	11 217	20.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 577	28.1%	1 664	13.1%	947	7.5%	6 523	51.3%	12 711	23.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 114	10.2%	1 197	5.8%	859	4.1%	16 574	79.9%	20 744	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	551	7.8%	500	7.1%	404	5.7%	5 597	79.4%	7 052	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	424	10.0%	325	7.6%	258	6.1%	3 243	76.3%	4 250	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.8%	0	.8%	0	.8%	46	97.7%	47	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(209)	22.3%	(85)	9.1%	(134)	14.2%	(510)	54.3%	(939)	(1.7%)	-	-	-	-
Total By Income Source	**8 136**	**14.8%**	**4 699**	**8.5%**	**2 973**	**5.4%**	**39 273**	**71.3%**	**55 082**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	298	29.8%	189	18.8%	93	9.3%	422	42.1%	1 001	1.8%	-	-	-	-
Commercial	4 291	16.1%	2 329	8.8%	1 276	4.8%	18 719	70.3%	26 615	48.3%	-	-	-	-
Households	3 331	12.9%	2 080	8.0%	1 518	5.9%	18 917	73.2%	25 847	46.9%	-	-	-	-
Other	216	13.3%	101	6.2%	87	5.4%	1 215	75.1%	1 618	2.9%	-	-	-	-
Total By Customer Group	**8 136**	**14.8%**	**4 699**	**8.5%**	**2 973**	**5.4%**	**39 273**	**71.3%**	**55 082**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	666	99.7%	0	-	2	.3%	-	-	668	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**666**	**99.7%**	**0**	**-**	**2**	**.3%**	**-**	**-**	**668**	**100.0%**

Contact Details

Municipal Manager	Mr Ian Kenned	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8020

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**203 161**	**63 806**	**31.4%**	**54 530**	**26.8%**	**118 336**	**58.2%**	**42 214**	**50.8%**	**29.2%**
Property rates	46 496	19 716	42.4%	9 326	20.1%	29 042	62.5%	7 557	57.0%	23.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 915	17 883	24.5%	16 528	22.7%	34 411	47.2%	15 503	45.8%	6.6%
Service charges - water revenue	20 389	3 991	19.6%	5 119	25.1%	9 110	44.7%	4 112	42.7%	24.5%
Service charges - sanitation revenue	7 201	2 675	37.1%	2 662	37.0%	5 337	74.1%	1 798	51.5%	48.0%
Service charges - refuse revenue	11 935	4 293	36.0%	4 402	36.9%	8 695	72.9%	2 992	53.1%	47.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 843	1 026	36.1%	843	29.6%	1 869	65.7%	676	56.4%	24.7%
Interest earned - external investments	300	239	79.8%	309	102.9%	548	182.7%	184	22.3%	68.2%
Interest earned - outstanding debtors	2 700	965	35.8%	780	28.9%	1 746	64.7%	642	44.9%	21.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	705	307	43.5%	164	23.2%	470	66.7%	172	97.7%	(4.5%)
Licences and permits	1 530	353	23.1%	61	4.0%	414	27.1%	-	-	(100.0%)
Agency services	1 754	429	24.5%	389	22.2%	818	46.6%	393	47.7%	(1.0%)
Transfers recognised - operational	32 014	10 740	33.5%	13 168	41.1%	23 908	74.7%	7 829	64.9%	68.2%
Other own revenue	2 380	1 189	50.0%	780	32.8%	1 969	82.7%	357	16.0%	118.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**209 829**	**51 394**	**24.5%**	**56 057**	**26.7%**	**107 451**	**51.2%**	**43 550**	**44.9%**	**28.7%**
Employee related costs	81 035	21 170	26.1%	24 061	29.7%	45 231	55.8%	19 948	47.9%	20.6%
Remuneration of councillors	4 198	990	23.6%	1 043	24.8%	2 033	48.4%	901	46.1%	15.8%
Debt impairment	918	229	25.0%	229	25.0%	459	50.0%	-	-	(100.0%)
Depreciation and asset impairment	17 225	4 306	25.0%	4 306	25.0%	8 613	50.0%	-	-	(100.0%)
Finance charges	9 752	3 300	33.8%	3 439	35.3%	6 739	69.1%	2 724	30.5%	26.2%
Bulk purchases	55 903	13 197	23.6%	12 535	22.4%	25 732	46.0%	10 540	61.0%	18.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 566	-	-	769	30.0%	769	30.0%	656	40.4%	17.2%
Other expenditure	38 232	8 200	21.4%	9 675	25.3%	17 875	46.8%	8 781	43.4%	10.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 667)**	**12 412**		**(1 527)**		**10 886**		**(1 336)**		
Transfers recognised - capital	20 534	-	-	-	-	-	-	63	.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 866**	**12 412**		**(1 527)**		**10 886**		**(1 273)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**13 866**	**12 412**		**(1 527)**		**10 886**		**(1 273)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 866**	**12 412**		**(1 527)**		**10 886**		**(1 273)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 866**	**12 412**		**(1 527)**		**10 886**		**(1 273)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**23 219**	**3 706**	**16.0%**	**6 735**	**29.0%**	**10 441**	**45.0%**	**3 788**	**25.4%**	**77.8%**
National Government	11 293	3 526	31.2%	3 996	35.4%	7 522	66.6%	702	12.9%	469.4%
Provincial Government	7 478	-	-	1 688	22.6%	1 688	22.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	203	-	-	115	56.8%	115	56.8%	-	-	(100.0%)
Transfers recognised - capital	**18 973**	**3 526**	**18.6%**	**5 799**	**30.6%**	**9 325**	**49.1%**	**702**	**8.9%**	**726.4%**
Borrowing	1 750	-	-	259	14.8%	259	14.8%	1 257	40.2%	(79.4%)
Internally generated funds	2 496	179	7.2%	677	27.1%	857	34.3%	1 830	58.5%	(63.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**23 219**	**3 706**	**16.0%**	**6 735**	**29.0%**	**10 441**	**45.0%**	**3 788**	**25.4%**	**77.8%**
Governance and Administration	**939**	**2**	**.2%**	**201**	**21.5%**	**203**	**21.6%**	**475**	**23.2%**	**(57.6%)**
Executive & Council	5	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	400	2	.4%	-	-	2	.4%	2	6.6%	(100.0%)
Corporate Services	534	-	-	201	37.7%	201	37.7%	473	23.4%	(57.4%)
Community and Public Safety	**8 713**	**60**	**.7%**	**1 944**	**22.3%**	**2 004**	**23.0%**	**647**	**14.4%**	**200.4%**
Community & Social Services	198	0	.1%	166	83.9%	166	84.0%	184	58.7%	(9.9%)
Sport And Recreation	1 052	59	5.7%	90	8.5%	149	14.2%	119	25.4%	(24.7%)
Public Safety	100	-	-	-	-	-	-	343	27.8%	(100.0%)
Housing	7 363	-	-	1 688	22.9%	1 688	22.9%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 848**	**77**	**4.2%**	**279**	**15.1%**	**356**	**19.3%**	**981**	**37.4%**	**(71.6%)**
Planning and Development	28	-	-	-	-	-	-	-	-	-
Road Transport	1 820	77	4.2%	279	15.3%	356	19.5%	981	37.5%	(71.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 720**	**3 567**	**30.4%**	**4 311**	**36.8%**	**7 878**	**67.2%**	**1 686**	**27.1%**	**155.7%**
Electricity	445	4	.8%	26	5.9%	30	6.7%	232	41.6%	(88.7%)
Water	185	15	8.0%	53	28.7%	68	36.6%	120	45.2%	(55.9%)
Waste Water Management	11 084	3 549	32.0%	4 232	38.2%	7 781	70.2%	1 223	17.0%	246.0%
Waste Management	6	-	-	-	-	-	-	110	90.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**222 414**	**71 049**	**31.9%**	**62 771**	**28.2%**	**133 820**	**60.2%**	**54 823**	**50.8%**	**14.5%**
Ratepayers and other	**168 427**	**49 865**	**29.6%**	**44 004**	**26.1%**	**93 869**	**55.7%**	**43 044**	**48.4%**	**2.2%**
Government - operating	32 014	14 756	46.1%	11 264	35.2%	26 019	81.3%	9 157	66.3%	23.0%
Government - capital	18 973	6 072	32.0%	7 196	37.9%	13 268	69.9%	2 622	56.7%	174.4%
Interest	3 000	355	11.8%	308	10.3%	663	22.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(191 382)**	**(57 080)**	**29.8%**	**(53 637)**	**28.0%**	**(110 716)**	**57.9%**	**(53 394)**	**51.4%**	**.5%**
Suppliers and employees	(175 101)	(54 406)	31.1%	(50 337)	28.7%	(104 743)	59.8%	(52 732)	53.8%	(4.5%)
Finance charges	(13 745)	(2 674)	19.5%	(2 531)	18.4%	(5 204)	37.9%	-	-	(100.0%)
Transfers and grants	(2 536)	-	-	(769)	30.3%	(769)	30.3%	(661)	41.6%	16.3%
Net Cash from/(used) Operating Activities	**31 032**	**13 969**	**45.0%**	**9 134**	**29.4%**	**23 103**	**74.4%**	**1 429**	**44.9%**	**539.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(23 219)**	**(3 644)**	**15.7%**	**(6 735)**	**29.0%**	**(10 379)**	**44.7%**	**(4 638)**	**32.1%**	**45.2%**
Capital assets	(23 219)	(3 644)	15.7%	(6 735)	29.0%	(10 379)	44.7%	(4 638)	32.1%	45.2%
Net Cash from/(used) Investing Activities	**(23 219)**	**(3 644)**	**15.7%**	**(6 735)**	**29.0%**	**(10 379)**	**44.7%**	**(4 638)**	**32.1%**	**45.2%**
Cash Flow from Financing Activities										
Receipts	**1 815**	**1 000**	**55.1%**	**-**	**-**	**1 000**	**55.1%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 750	1 000	57.1%	-	-	1 000	57.1%	-	-	-
Increase (decrease) in consumer deposits	65	-	-	-	-	-	-	-	-	-
Payments	**(9 345)**	**(1 318)**	**14.1%**	**(1 366)**	**14.6%**	**(2 684)**	**28.7%**	**(4 054)**	**134.7%**	**(66.3%)**
Repayment of borrowing	(9 345)	(1 318)	14.1%	(1 366)	14.6%	(2 684)	28.7%	(4 054)	134.7%	(66.3%)
Net Cash from/(used) Financing Activities	**(7 530)**	**(318)**	**4.2%**	**(1 366)**	**18.1%**	**(1 684)**	**22.4%**	**(4 054)**	**651.0%**	**(66.3%)**
Net Increase/(Decrease) in cash held	**283**	**10 006**	**3 532.9%**	**1 033**	**364.9%**	**11 040**	**3 897.7%**	**(7 263)**	**110.7%**	**(114.2%)**
Cash/cash equivalents at the year begin:	3 702	11 303	305.3%	21 310	575.7%	11 303	305.3%	10 484	62.0%	103.3%
Cash/cash equivalents at the year end:	**3 985**	**21 310**	**534.7%**	**22 343**	**560.7%**	**22 343**	**560.7%**	**3 221**	**33.0%**	**593.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 977	26.9%	740	10.0%	350	4.7%	4 296	58.3%	7 362	12.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 378	48.5%	1 195	13.3%	372	4.1%	3 074	34.1%	9 019	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 880	19.7%	1 077	7.4%	659	4.5%	10 028	68.5%	14 644	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	758	14.3%	404	7.6%	263	4.9%	3 886	73.2%	5 310	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 377	16.3%	629	7.4%	398	4.7%	6 067	71.6%	8 471	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.7%	2	2.3%	2	2.1%	92	91.9%	100	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	(0)	(18.3%)	1	118.3%	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	630	4.5%	195	1.4%	94	.7%	13 143	93.5%	14 062	23.8%	-	-	-	-
Total By Income Source	**12 004**	**20.4%**	**4 242**	**7.2%**	**2 137**	**3.6%**	**40 585**	**68.8%**	**58 968**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(176)	(19.0%)	92	9.9%	101	10.9%	910	98.2%	926	1.6%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	12 180	21.0%	4 151	7.2%	2 036	3.5%	39 675	68.4%	58 042	98.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**12 004**	**20.4%**	**4 242**	**7.2%**	**2 137**	**3.6%**	**40 585**	**68.8%**	**58 968**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	410	100.0%	-	-	-	-	-	-	410	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**410**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**410**	**100.0%**

Contact Details

Municipal Manager	Adv H Linde	022 913 6000
Financial Manager	JA van Niekerk	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**690 089**	**319 242**	**46.3%**	**122 576**	**17.8%**	**441 818**	**64.0%**	**110 470**	**59.3%**	**11.0%**
Property rates	142 620	144 325	101.2%	(1 113)	(.8%)	143 212	100.4%	(17 417)	82.9%	(93.6%)
Property rates - penalties and collection charges	5 000	1 419	28.4%	1 602	32.0%	3 021	60.4%	1 255	59.0%	27.6%
Service charges - electricity revenue	251 050	63 178	25.2%	59 885	23.9%	123 064	49.0%	56 077	45.0%	6.8%
Service charges - water revenue	106 076	26 338	24.8%	22 650	21.4%	48 988	46.2%	24 354	40.5%	(7.0%)
Service charges - sanitation revenue	37 395	40 864	109.3%	(138)	(.4%)	40 726	108.9%	(2 309)	89.7%	(94.0%)
Service charges - refuse revenue	43 995	14 212	32.3%	8 635	19.6%	22 847	51.9%	8 756	54.9%	(1.4%)
Service charges - other	(7 943)	(2 533)	31.9%	(2 212)	27.8%	(4 745)	59.7%	7 321	-	(130.2%)
Rental of facilities and equipment	10 879	2 699	24.8%	3 584	32.9%	6 283	57.8%	3 320	56.4%	7.9%
Interest earned - external investments	20 400	4 042	19.8%	7 249	35.5%	11 291	55.3%	11 975	61.3%	(39.5%)
Interest earned - outstanding debtors	2 369	576	24.3%	585	24.7%	1 161	49.0%	592	51.6%	(1.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 861	274	9.6%	(220)	(7.7%)	55	1.9%	436	31.9%	(150.4%)
Licences and permits	1 359	292	21.5%	338	24.9%	630	46.4%	317	44.8%	6.8%
Agency services	2 909	697	23.9%	904	31.1%	1 601	55.0%	732	49.5%	23.5%
Transfers recognised - operational	63 875	20 504	32.1%	16 963	26.6%	37 467	58.7%	12 462	66.1%	36.1%
Other own revenue	7 244	2 355	32.5%	3 864	53.3%	6 219	85.8%	2 051	40.2%	88.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	548	-	(100.0%)
Operating Expenditure	**757 586**	**160 434**	**21.2%**	**181 949**	**24.0%**	**342 383**	**45.2%**	**157 492**	**42.6%**	**15.5%**
Employee related costs	219 526	48 806	22.2%	61 909	28.2%	110 715	50.4%	52 971	48.3%	16.9%
Remuneration of councillors	8 519	1 957	23.0%	1 959	23.0%	3 917	46.0%	1 839	46.7%	6.5%
Debt impairment	17 801	4 450	25.0%	3 662	20.6%	8 112	45.6%	8 428	50.0%	(56.6%)
Depreciation and asset impairment	108 033	23 120	21.4%	23 114	21.4%	46 234	42.8%	22 762	44.5%	1.5%
Finance charges	5 590	2 146	38.4%	5 208	93.2%	7 353	131.5%	3 962	43.1%	31.4%
Bulk purchases	218 320	47 312	21.7%	46 971	21.5%	94 283	43.2%	42 276	43.6%	11.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	26 295	6 882	26.2%	1 697	6.5%	8 579	32.6%	3 267	38.1%	(48.1%)
Other expenditure	153 502	25 762	16.8%	37 429	24.4%	63 191	41.2%	21 986	32.1%	70.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67 498)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		
Transfers recognised - capital	59 347	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 151)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(8 151)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 151)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 151)**	**158 808**		**(59 373)**		**99 435**		**(47 022)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**188 900**	**17 565**	**9.3%**	**44 295**	**23.4%**	**61 860**	**32.7%**	**45 513**	**32.6%**	**(2.7%)**
National Government	17 040	1 033	6.1%	1 230	7.2%	2 263	13.3%	5 157	35.0%	(76.1%)
Provincial Government	42 307	6 689	15.8%	9 881	23.4%	16 570	39.2%	22 988	58.5%	(57.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 347**	**7 722**	**13.0%**	**11 112**	**18.7%**	**18 833**	**31.7%**	**28 145**	**52.7%**	**(60.5%)**
Borrowing	-	46	-	360	-	406	-	528	224.0%	(31.8%)
Internally generated funds	129 553	9 797	7.6%	32 824	25.3%	42 621	32.9%	16 840	20.7%	94.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**188 900**	**17 565**	**9.3%**	**44 295**	**23.4%**	**61 860**	**32.7%**	**45 513**	**32.6%**	**(2.7%)**
Governance and Administration	**29 346**	**2 178**	**7.4%**	**3 489**	**11.9%**	**5 667**	**19.3%**	**1 664**	**13.1%**	**109.6%**
Executive & Council	200	2	.8%	1	.4%	2	1.1%	-	-	(100.0%)
Budget & Treasury Office	1 671	5	.3%	280	16.8%	285	17.0%	83	57.7%	236.6%
Corporate Services	27 474	2 172	7.9%	3 208	11.7%	5 380	19.6%	1 581	12.8%	102.9%
Community and Public Safety	**21 381**	**416**	**1.9%**	**6 108**	**28.6%**	**6 524**	**30.5%**	**19 281**	**45.6%**	**(68.3%)**
Community & Social Services	1 502	194	12.9%	441	29.4%	635	42.3%	3 901	75.7%	(88.7%)
Sport And Recreation	13 733	177	1.3%	1 546	11.3%	1 723	12.5%	820	16.6%	88.6%
Public Safety	5 568	45	.8%	3 713	66.7%	3 758	67.5%	407	26.2%	812.2%
Housing	578	-	-	408	70.7%	408	70.7%	14 153	46.8%	(97.1%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 854**	**9 836**	**16.2%**	**17 012**	**28.0%**	**26 847**	**44.1%**	**4 498**	**15.6%**	**278.2%**
Planning and Development	719	-	-	475	66.1%	475	66.1%	161	27.6%	195.3%
Road Transport	57 832	9 836	17.0%	16 537	28.6%	26 372	45.6%	4 327	15.3%	282.1%
Environmental Protection	2 303	-	-	-	-	-	-	10	48.7%	(100.0%)
Trading Services	**77 320**	**5 135**	**6.6%**	**17 686**	**22.9%**	**22 821**	**29.5%**	**20 068**	**36.6%**	**(11.9%)**
Electricity	19 572	328	1.7%	6 447	32.9%	6 774	34.6%	3 717	23.7%	73.5%
Water	27 587	2 982	10.8%	6 546	23.7%	9 529	34.5%	1 920	25.7%	241.0%
Waste Water Management	19 373	1 757	9.1%	2 795	14.4%	4 552	23.5%	9 701	44.3%	(71.2%)
Waste Management	10 788	69	.6%	1 897	17.6%	1 966	18.2%	4 731	47.1%	(59.9%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**742 271**	**209 058**	**28.2%**	**187 754**	**25.3%**	**396 812**	**53.5%**	**174 146**	**56.9%**	**7.8%**
Ratepayers and other	**596 351**	**170 234**	**28.5%**	**149 995**	**25.2%**	**320 230**	**53.7%**	**140 705**	**52.7%**	**6.6%**
Government - operating	63 875	27 810	43.5%	18 479	28.9%	46 290	72.5%	10 551	69.4%	75.1%
Government - capital	59 347	4 416	7.4%	10 295	17.3%	14 711	24.8%	13 522	-	(23.9%)
Interest	22 698	6 597	29.1%	8 985	39.6%	15 582	68.6%	9 367	53.3%	(4.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(630 518)**	**(176 244)**	**28.0%**	**(174 714)**	**27.7%**	**(350 957)**	**55.7%**	**(148 026)**	**53.8%**	**18.0%**
Suppliers and employees	(598 273)	(174 574)	29.2%	(174 035)	29.1%	(348 610)	58.3%	(141 689)	55.7%	22.8%
Finance charges	(5 950)	(17)	.3%	(13)	.2%	(29)	.5%	(3 970)	44.5%	(99.7%)
Transfers and grants	(26 295)	(1 653)	6.3%	(666)	2.5%	(2 319)	8.8%	(2 367)	16.9%	(71.9%)
Net Cash from/(used) Operating Activities	**111 753**	**32 814**	**29.4%**	**13 041**	**11.7%**	**45 855**	**41.0%**	**26 120**	**105.7%**	**(50.1%)**
Cash Flow from Investing Activities										
Receipts	**500**	**1 754**	**350.9%**	**(81)**	**(16.2%)**	**1 674**	**334.7%**	**869**	**1.3%**	**(109.3%)**
Proceeds on disposal of PPE	500	1 754	350.9%	-	-	1 754	350.9%	869	1.3%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	(81)	-	(81)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(188 900)**	**(11 506)**	**6.1%**	**(35 061)**	**18.6%**	**(46 567)**	**24.7%**	**(39 504)**	**24.3%**	**(11.2%)**
Capital assets	(188 900)	(11 506)	6.1%	(35 061)	18.6%	(46 567)	24.7%	(39 504)	24.3%	(11.2%)
Net Cash from/(used) Investing Activities	**(188 400)**	**(9 752)**	**5.2%**	**(35 142)**	**18.7%**	**(44 893)**	**23.8%**	**(38 636)**	**37.0%**	**(9.0%)**
Cash Flow from Financing Activities										
Receipts	**1 500**	**437**	**29.1%**	**452**	**30.1%**	**889**	**59.2%**	**580**	**179.6%**	**(22.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 500	437	29.1%	452	30.1%	889	59.2%	580	179.6%	(22.1%)
Payments	**(10 682)**	**(12)**	**.1%**	**(5 774)**	**54.1%**	**(5 786)**	**54.2%**	**(5 760)**	**42.2%**	**.2%**
Repayment of borrowing	(10 682)	(12)	.1%	(5 774)	54.1%	(5 786)	54.2%	(5 760)	42.2%	.2%
Net Cash from/(used) Financing Activities	**(9 182)**	**425**	**(4.6%)**	**(5 322)**	**58.0%**	**(4 897)**	**53.3%**	**(5 180)**	**37.0%**	**2.7%**
Net Increase/(Decrease) in cash held	**(85 829)**	**23 487**	**(27.4%)**	**(27 423)**	**32.0%**	**(3 936)**	**4.6%**	**(17 696)**	**12.1%**	**55.0%**
Cash/cash equivalents at the year begin:	369 694	425 633	115.1%	449 121	121.5%	425 633	115.1%	504 194	136.5%	(10.9%)
Cash/cash equivalents at the year end:	**283 865**	**449 121**	**158.2%**	**421 697**	**148.6%**	**421 697**	**148.6%**	**486 498**	**185.6%**	**(13.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 297	31.0%	835	2.5%	705	2.1%	21 334	64.3%	33 171	21.9%	758	2.3%	(228)	-
Trade and Other Receivables from Exchange Transactions - Electric	15 910	88.0%	151	.8%	95	.5%	1 928	10.7%	18 084	11.9%	38	.2%	(43)	-
Receivables from Non-exchange Transactions - Property Rates	9 266	25.3%	1 069	2.9%	832	2.3%	25 469	69.5%	36 636	24.1%	70	.2%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 534	18.6%	635	3.3%	530	2.8%	14 336	75.3%	19 035	12.5%	195	1.0%	(253)	(1.0%)
Receivables from Exchange Transactions - Waste Management	3 544	21.2%	558	3.3%	491	2.9%	12 097	72.5%	16 689	11.0%	411	2.5%	(170)	(1.0%)
Receivables from Exchange Transactions - Property Rental Debtors	30	.4%	65	.9%	74	1.0%	7 058	97.7%	7 226	4.8%	-	-	-	-
Interest on Arrear Debtor Accounts	36	.2%	47	.2%	65	.3%	19 094	99.2%	19 242	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 383)	(81.4%)	174	10.2%	338	19.9%	2 571	151.3%	1 700	1.1%	53	3.1%	-	-
Total By Income Source	**41 234**	**27.2%**	**3 533**	**2.3%**	**3 130**	**2.1%**	**103 886**	**68.4%**	**151 783**	**100.0%**	**1 525**	**1.0%**	**(695)**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 238	48.2%	15	.3%	13	.3%	2 380	51.2%	4 646	3.1%	-	-	-	-
Commercial	8 804	32.0%	641	2.3%	691	2.5%	17 380	63.2%	27 515	18.1%	-	-	-	-
Households	30 174	25.3%	2 865	2.4%	2 414	2.0%	83 722	70.3%	119 175	78.5%	875	.7%	-	-
Other	19	4.2%	12	2.7%	11	2.5%	405	90.6%	447	.3%	650	145.6%	(695)	(155.0%)
Total By Customer Group	**41 234**	**27.2%**	**3 533**	**2.3%**	**3 130**	**2.1%**	**103 886**	**68.4%**	**151 783**	**100.0%**	**1 525**	**1.0%**	**(695)**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 206	88.4%	227	6.3%	105	2.9%	90	2.5%	3 628	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 206**	**88.4%**	**227**	**6.3%**	**105**	**2.9%**	**90**	**2.5%**	**3 628**	**100.0%**

Contact Details

Municipal Manager	Mr Louis Scheepers	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**415 207**	**110 860**	**26.7%**	**96 897**	**23.3%**	**207 757**	**50.0%**	**95 399**	**50.7%**	**1.6%**
Property rates	69 020	24 136	35.0%	16 403	23.8%	40 539	58.7%	16 660	55.4%	(1.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	178 645	46 273	25.9%	42 236	23.6%	88 509	49.5%	40 649	50.0%	3.9%
Service charges - water revenue	33 265	5 768	17.3%	7 505	22.6%	13 274	39.9%	7 885	40.7%	(4.8%)
Service charges - sanitation revenue	24 844	9 488	38.2%	5 591	22.5%	15 079	60.7%	5 752	58.2%	(2.8%)
Service charges - refuse revenue	19 215	5 376	28.0%	4 795	25.0%	10 171	52.9%	4 632	51.4%	3.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 088	570	18.5%	1 242	40.2%	1 812	58.7%	1 174	71.1%	5.8%
Interest earned - external investments	10 820	185	1.7%	112	1.0%	297	2.7%	32	.8%	252.4%
Interest earned - outstanding debtors	1 276	368	28.8%	491	38.5%	859	67.3%	342	56.3%	43.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 039	679	16.8%	1 987	49.2%	2 666	66.0%	1 562	60.9%	27.2%
Licences and permits	3 007	909	30.2%	840	27.9%	1 749	58.2%	785	56.3%	7.0%
Agency services	2 539	648	25.5%	705	27.8%	1 353	53.3%	642	51.3%	9.8%
Transfers recognised - operational	53 629	13 544	25.3%	10 835	20.2%	24 379	45.5%	8 917	57.8%	21.5%
Other own revenue	11 621	2 843	24.5%	3 636	31.3%	6 480	55.8%	4 105	59.8%	(11.4%)
Gains on disposal of PPE	200	72	36.2%	518	259.1%	591	295.3%	2 263	61.9%	(77.1%)
Operating Expenditure	**470 108**	**92 035**	**19.6%**	**109 651**	**23.3%**	**201 687**	**42.9%**	**121 848**	**45.8%**	**(10.0%)**
Employee related costs	128 425	27 363	21.3%	33 330	26.0%	60 692	47.3%	31 115	47.5%	7.1%
Remuneration of councillors	6 913	1 542	22.3%	1 620	23.4%	3 162	45.7%	1 421	46.3%	14.0%
Debt impairment	10 748	-	-	-	-	-	-	343	3.6%	(100.0%)
Depreciation and asset impairment	74 104	18 379	24.8%	18 379	24.8%	36 758	49.6%	32 782	49.9%	(43.9%)
Finance charges	15 096	7	-	7 700	51.0%	7 707	51.1%	8 062	50.9%	(4.5%)
Bulk purchases	150 625	33 124	22.0%	32 063	21.3%	65 186	43.3%	31 422	44.5%	2.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	3 453	759	22.0%	847	24.5%	1 607	46.5%	802	43.5%	5.7%
Transfers and grants	2 083	868	41.7%	419	20.1%	1 286	61.7%	270	59.3%	55.0%
Other expenditure	73 397	9 994	13.6%	15 294	20.8%	25 288	34.5%	15 631	45.7%	(2.2%)
Loss on disposal of PPE	5 263	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(54 901)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		
Transfers recognised - capital	42 868	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(12 033)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(12 033)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(12 033)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(12 033)**	**18 824**		**(12 754)**		**6 070**		**(26 449)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**83 480**	**7 256**	**8.7%**	**23 874**	**28.6%**	**31 130**	**37.3%**	**26 489**	**46.1%**	**(9.9%)**
National Government	42 868	4 674	10.9%	9 312	21.7%	13 986	32.6%	9 227	86.6%	.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	374	28.0%	(100.0%)
Transfers recognised - capital	**42 868**	**4 674**	**10.9%**	**9 312**	**21.7%**	**13 986**	**32.6%**	**9 601**	**82.0%**	**(3.0%)**
Borrowing	8 949	-	-	620	6.9%	620	6.9%	82	.4%	659.6%
Internally generated funds	31 663	2 582	8.2%	13 941	44.0%	16 523	52.2%	16 806	54.1%	(17.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**83 480**	**7 256**	**8.7%**	**23 874**	**28.6%**	**31 130**	**37.3%**	**26 489**	**46.1%**	**(9.9%)**
Governance and Administration	**2 094**	**49**	**2.3%**	**582**	**27.8%**	**631**	**30.1%**	**524**	**159.1%**	**11.1%**
Executive & Council	825	1	.2%	-	-	1	.2%	21	66.8%	(100.0%)
Budget & Treasury Office	29	14	49.8%	394	1 361.8%	409	1 411.6%	6	70.1%	6 570.2%
Corporate Services	1 240	33	2.7%	188	15.1%	221	17.8%	497	175.1%	(62.3%)
Community and Public Safety	**4 739**	**58**	**1.2%**	**106**	**2.2%**	**164**	**3.5%**	**1 945**	**41.9%**	**(94.5%)**
Community & Social Services	3 551	-	-	8	.2%	8	.2%	99	17.2%	(91.5%)
Sport And Recreation	975	54	5.5%	79	8.1%	132	13.6%	1 384	52.7%	(94.3%)
Public Safety	213	4	1.8%	19	9.1%	23	10.9%	461	44.9%	(95.8%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 677**	**60**	**.8%**	**6 264**	**81.6%**	**6 324**	**82.4%**	**5 988**	**100.6%**	**4.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 677	60	.8%	6 264	81.6%	6 324	82.4%	5 988	100.6%	4.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**68 969**	**7 089**	**10.3%**	**16 922**	**24.5%**	**24 010**	**34.8%**	**18 032**	**34.5%**	**(6.2%)**
Electricity	11 340	480	4.2%	2 907	25.6%	3 387	29.9%	5 081	44.3%	(42.8%)
Water	5 429	2 196	40.4%	1 137	20.9%	3 333	61.4%	1 754	25.7%	(35.2%)
Waste Water Management	47 647	4 167	8.7%	10 888	22.9%	15 055	31.6%	9 377	29.3%	16.1%
Waste Management	4 553	246	5.4%	1 989	43.7%	2 235	49.1%	1 820	83.3%	9.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**445 141**	**154 953**	**34.8%**	**178 894**	**40.2%**	**333 846**	**75.0%**	**234 113**	**104.1%**	**(23.6%)**
Ratepayers and other	**336 595**	**129 065**	**38.3%**	**143 957**	**42.8%**	**273 022**	**81.1%**	**213 698**	**114.6%**	**(32.6%)**
Government - operating	53 629	23 703	44.2%	27 825	51.9%	51 527	96.1%	11 046	76.4%	151.9%
Government - capital	42 868	2 000	4.7%	7 000	16.3%	9 000	21.0%	9 337	47.9%	(25.0%)
Interest	12 049	185	1.5%	112	.9%	297	2.5%	32	.7%	251.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(371 597)**	**(342 952)**	**92.3%**	**(152 238)**	**41.0%**	**(495 190)**	**133.3%**	**(206 725)**	**168.9%**	**(26.4%)**
Suppliers and employees	(354 418)	(342 247)	96.6%	(144 286)	40.7%	(486 533)	137.3%	(198 555)	175.3%	(27.3%)
Finance charges	(15 096)	(5)	-	(7 699)	51.0%	(7 703)	51.0%	(8 062)	50.9%	(4.5%)
Transfers and grants	(2 083)	(701)	33.7%	(253)	12.2%	(955)	45.8%	(108)	24.1%	135.2%
Net Cash from/(used) Operating Activities	**73 544**	**(188 000)**	**(255.6%)**	**26 655**	**36.2%**	**(161 344)**	**(219.4%)**	**27 389**	**(325.2%)**	**(2.7%)**
Cash Flow from Investing Activities										
Receipts	**223**	**72**	**32.4%**	**518**	**231.9%**	**591**	**264.3%**	**2 256**	**61.5%**	**(77.0%)**
Proceeds on disposal of PPE	200	72	36.2%	518	259.1%	591	295.3%	2 256	61.8%	(77.0%)
Decrease in non-current debtors	23	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(83 480)**	**(7 201)**	**8.6%**	**(26 588)**	**31.9%**	**(33 789)**	**40.5%**	**(24 759)**	**43.5%**	**7.4%**
Capital assets	(83 480)	(7 201)	8.6%	(26 588)	31.9%	(33 789)	40.5%	(24 759)	43.5%	7.4%
Net Cash from/(used) Investing Activities	**(83 256)**	**(7 128)**	**8.6%**	**(26 070)**	**31.3%**	**(33 198)**	**39.9%**	**(22 503)**	**42.1%**	**15.9%**
Cash Flow from Financing Activities										
Receipts	**472**	**281**	**59.6%**	**224**	**47.4%**	**505**	**107.1%**	**227**	**139.9%**	**(1.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	472	281	59.6%	224	47.4%	505	107.1%	227	139.9%	(1.2%)
Payments	**(5 301)**	**(11)**	**.2%**	**(3 472)**	**65.5%**	**(3 483)**	**65.7%**	**(3 112)**	**47.7%**	**11.6%**
Repayment of borrowing	(5 301)	(11)	.2%	(3 472)	65.5%	(3 483)	65.7%	(3 112)	47.7%	11.6%
Net Cash from/(used) Financing Activities	**(4 829)**	**271**	**(5.6%)**	**(3 248)**	**67.3%**	**(2 977)**	**61.7%**	**(2 885)**	**43.0%**	**12.6%**
Net Increase/(Decrease) in cash held	**(14 541)**	**(194 857)**	**1 340.1%**	**(2 663)**	**18.3%**	**(197 520)**	**1 358.4%**	**2 000**	**581.0%**	**(233.1%)**
Cash/cash equivalents at the year begin:	171 172	210 113	122.7%	15 256	8.9%	210 113	122.7%	13 008	103.1%	17.3%
Cash/cash equivalents at the year end:	**156 631**	**15 256**	**9.7%**	**12 593**	**8.0%**	**12 593**	**8.0%**	**15 008**	**8.5%**	**(16.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 234	52.5%	670	10.9%	141	2.3%	2 113	34.3%	6 157	13.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	10 998	80.3%	1 626	11.9%	60	.4%	1 008	7.4%	13 692	30.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 830	45.5%	760	7.2%	150	1.4%	4 869	45.9%	10 609	23.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 009	27.0%	520	7.0%	84	1.1%	4 819	64.8%	7 431	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 744	33.2%	507	9.7%	150	2.9%	2 847	54.2%	5 247	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	24.3%	15	12.3%	2	1.5%	75	61.9%	121	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 003	42.3%	101	4.3%	66	2.8%	1 201	50.6%	2 371	5.2%	-	-	-	-
Total By Income Source	**23 847**	**52.3%**	**4 198**	**9.2%**	**653**	**1.4%**	**16 931**	**37.1%**	**45 630**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	570	80.2%	47	6.6%	12	1.7%	82	11.5%	711	1.6%	-	-	-	-
Commercial	8 991	86.2%	849	8.1%	55	.5%	530	5.1%	10 424	22.8%	-	-	-	-
Households	13 296	41.8%	3 113	9.8%	540	1.7%	14 888	46.8%	31 837	69.8%	-	-	-	-
Other	990	37.2%	189	7.1%	47	1.8%	1 432	53.9%	2 658	5.8%	-	-	-	-
Total By Customer Group	**23 847**	**52.3%**	**4 198**	**9.2%**	**653**	**1.4%**	**16 931**	**37.1%**	**45 630**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	596	97.2%	11	1.8%	6	1.0%	-	-	613	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**596**	**97.2%**	**11**	**1.8%**	**6**	**1.0%**	**-**	**-**	**613**	**100.0%**

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Kenny Cooper	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**270 426**	**70 169**	**25.9%**	**76 536**	**28.3%**	**146 705**	**54.2%**	**82 836**	**63.6%**	**(7.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	96 511	16 160	16.7%	21 057	21.8%	37 216	38.6%	21 571	39.1%	(2.4%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	257	-	-	-	257	-	-	-	-
Rental of facilities and equipment	5 279	1 351	25.6%	647	12.3%	1 998	37.9%	477	37.7%	35.6%
Interest earned - external investments	8 000	332	4.2%	1 338	16.7%	1 670	20.9%	1 407	21.7%	(4.9%)
Interest earned - outstanding debtors	-	-	-	329	-	329	-	4	-	7 953.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	5	-	(100.0%)
Licences and permits	120	20	16.7%	-	-	20	16.7%	-	.3%	-
Agency services	81 368	20 138	24.7%	29 628	36.4%	49 766	61.2%	20 053	69.3%	47.8%
Transfers recognised - operational	76 281	30 296	39.7%	23 475	30.8%	53 771	70.5%	25 786	75.9%	(9.0%)
Other own revenue	2 868	1 615	56.3%	61	2.1%	1 676	58.5%	13 533	184.1%	(99.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**269 806**	**57 584**	**21.3%**	**64 432**	**23.9%**	**122 016**	**45.2%**	**71 197**	**47.4%**	**(9.5%)**
Employee related costs	74 916	17 307	23.1%	18 894	25.2%	36 201	48.3%	24 051	58.5%	(21.4%)
Remuneration of councillors	4 784	1 035	21.6%	1 053	22.0%	2 088	43.7%	981	36.8%	7.4%
Debt impairment	-	-	-	4 523	-	4 523	-	-	-	(100.0%)
Depreciation and asset impairment	24 764	3 084	12.5%	3 070	12.4%	6 154	24.9%	4 704	19.8%	(34.7%)
Finance charges	12 930	1 638	12.7%	4 470	34.6%	6 108	47.2%	3 749	28.0%	19.2%
Bulk purchases	9 861	1 522	15.4%	2 062	20.9%	3 583	36.3%	2 509	37.3%	(17.8%)
Other Materials	78 200	5 127	6.6%	8 192	10.5%	13 319	17.0%	3 301	8.5%	148.2%
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	64 350	27 871	43.3%	22 168	34.4%	50 039	77.8%	31 901	83.6%	(30.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**621**	**12 585**		**12 103**		**24 688**		**11 639**		
Transfers recognised - capital	10 000	-	-	1 550	15.5%	1 550	15.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 621**	**12 585**		**13 653**		**26 238**		**11 639**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 621**	**12 585**		**13 653**		**26 238**		**11 639**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 621**	**12 585**		**13 653**		**26 238**		**11 639**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 621**	**12 585**		**13 653**		**26 238**		**11 639**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**16 300**	**605**	**3.7%**	**2 452**	**15.0%**	**3 057**	**18.8%**	**9 296**	**30.2%**	**(73.6%)**
National Government	10 000	-	-	1 171	11.7%	1 171	11.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	378	-	-	-	378	-	-	-	-
Transfers recognised - capital	**10 000**	**378**	**3.8%**	**1 171**	**11.7%**	**1 550**	**15.5%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	169	-	169	-	8 945	29.8%	(98.1%)
Internally generated funds	6 300	227	3.6%	1 111	17.6%	1 338	21.2%	351	86.1%	216.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 300**	**605**	**3.7%**	**2 452**	**15.0%**	**3 057**	**18.8%**	**9 296**	**30.2%**	**(73.6%)**
Governance and Administration	**659**	**14**	**2.0%**	**66**	**10.0%**	**79**	**12.0%**	**18**	**28.8%**	**267.0%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	243	14	5.6%	47	19.4%	61	24.9%	-	-	(100.0%)
Corporate Services	416	-	-	19	4.5%	19	4.5%	18	-	4.1%
Community and Public Safety	**430**	**2**	**.5%**	**323**	**75.1%**	**325**	**75.6%**	**183**	**16.2%**	**76.1%**
Community & Social Services	30	2	6.7%	24	81.1%	26	87.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	299	74.6%	299	74.6%	183	16.2%	62.8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	11	-	-	-	-	-	-	-	-	-
Trading Services	**15 200**	**590**	**3.9%**	**2 063**	**13.6%**	**2 653**	**17.5%**	**9 095**	**30.8%**	**(77.3%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	15 200	590	3.9%	2 063	13.6%	2 653	17.5%	9 095	30.8%	(77.3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**285 626**	**125 783**	**44.0%**	**125 893**	**44.1%**	**251 676**	**88.1%**	**110 570**	**75.0%**	**13.9%**
Ratepayers and other	**191 346**	**95 155**	**49.7%**	**100 869**	**52.7%**	**196 024**	**102.4%**	**85 392**	**73.5%**	**18.1%**
Government - operating	76 281	30 296	39.7%	23 357	30.6%	53 652	70.3%	23 768	94.9%	(1.7%)
Government - capital	9 999	-	-	-	-	-	-	-	-	-
Interest	8 000	332	4.2%	1 667	20.8%	1 999	25.0%	1 411	21.7%	18.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(245 042)**	**(126 817)**	**51.8%**	**(117 990)**	**48.2%**	**(244 807)**	**99.9%**	**(135 557)**	**95.0%**	**(13.0%)**
Suppliers and employees	(232 112)	(125 180)	53.9%	(113 519)	48.9%	(238 699)	102.8%	(132 111)	93.5%	(14.1%)
Finance charges	(12 930)	(1 638)	12.7%	(4 471)	34.6%	(6 108)	47.2%	(3 446)	-	29.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**40 584**	**(1 034)**	**(2.5%)**	**7 903**	**19.5%**	**6 869**	**16.9%**	**(24 987)**	**(73.0%)**	**(131.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(16 300)**	**(605)**	**3.7%**	**(2 452)**	**15.0%**	**(3 057)**	**18.8%**	**(9 296)**	**31.2%**	**(73.6%)**
Capital assets	(16 300)	(605)	3.7%	(2 452)	15.0%	(3 057)	18.8%	(9 296)	31.2%	(73.6%)
Net Cash from/(used) Investing Activities	**(16 300)**	**(605)**	**3.7%**	**(2 452)**	**15.0%**	**(3 057)**	**18.8%**	**(9 296)**	**31.2%**	**(73.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**30 000**	**100.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	30 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(8 861)**	**(1 263)**	**14.2%**	**(4 523)**	**51.0%**	**(5 786)**	**65.3%**	**(3 988)**	**30.1%**	**13.4%**
Repayment of borrowing	(8 861)	(1 263)	14.2%	(4 523)	51.0%	(5 786)	65.3%	(3 988)	30.1%	13.4%
Net Cash from/(used) Financing Activities	**(8 861)**	**(1 263)**	**14.2%**	**(4 523)**	**51.0%**	**(5 786)**	**65.3%**	**26 012**	**155.1%**	**(117.4%)**
Net Increase/(Decrease) in cash held	**15 423**	**(2 902)**	**(18.8%)**	**927**	**6.0%**	**(1 975)**	**(12.8%)**	**(8 271)**	**(409.5%)**	**(111.2%)**
Cash/cash equivalents at the year begin:	158 732	159 237	100.3%	156 335	98.5%	159 237	100.3%	5 576	4.0%	2 703.9%
Cash/cash equivalents at the year end:	**174 155**	**156 335**	**89.8%**	**157 262**	**90.3%**	**157 262**	**90.3%**	**(2 695)**	**(1.2%)**	**(5 935.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 308	97.2%	211	2.5%	17	.2%	15	.2%	8 552	97.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	21	37.4%	9	16.0%	8	14.4%	18	32.1%	55	.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3	69.2%	0	9.5%	0	6.0%	1	15.4%	5	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	50.0%	25	15.5%	21	13.0%	34	21.5%	160	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	74.7%	0	11.8%	0	9.0%	0	4.5%	3	-	-	-	-	-
Total By Income Source	**8 415**	**95.9%**	**246**	**2.8%**	**47**	**.5%**	**68**	**.8%**	**8 776**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 310	100.0%	-	-	-	-	-	-	7 310	83.3%	-	-	-	-
Commercial	360	100.0%	-	-	-	-	-	-	360	4.1%	-	-	-	-
Households	746	67.4%	246	22.2%	47	4.2%	68	6.1%	1 106	12.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 415**	**95.9%**	**246**	**2.8%**	**47**	**.5%**	**68**	**.8%**	**8 776**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	675	100.0%	-	-	-	-	-	-	675	2.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	4 523	100.0%	-	-	-	-	-	-	4 523	13.7%
Trade Creditors	27 756	100.0%	-	-	-	-	-	-	27 756	84.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**32 955**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**32 955**	**100.0%**

Contact Details

Municipal Manager	Mr H F Prins	022 433 8401
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**397 307**	**125 624**	**31.6%**	**68 940**	**17.4%**	**194 564**	**49.0%**	**64 880**	**52.4%**	**6.3%**
Property rates	44 217	48 039	108.6%	(295)	(.7%)	47 744	108.0%	(1 087)	103.6%	(72.8%)
Property rates - penalties and collection charges	816	253	31.0%	385	47.1%	638	78.1%	324	70.7%	18.7%
Service charges - electricity revenue	168 921	43 670	25.9%	31 991	18.9%	75 660	44.8%	27 956	45.6%	14.4%
Service charges - water revenue	30 866	6 409	20.8%	7 318	23.7%	13 727	44.5%	6 187	42.3%	18.3%
Service charges - sanitation revenue	13 096	4 075	31.1%	4 489	34.3%	8 564	65.4%	3 402	56.6%	31.9%
Service charges - refuse revenue	14 619	4 204	28.8%	4 190	28.7%	8 394	57.4%	3 802	54.1%	10.2%
Service charges - other	4 325	268	6.2%	315	7.3%	582	13.5%	322	43.8%	(2.4%)
Rental of facilities and equipment	8 014	1 611	20.1%	2 616	32.6%	4 226	52.7%	1 840	50.3%	42.1%
Interest earned - external investments	1 857	702	37.8%	409	22.0%	1 112	59.8%	520	43.2%	(21.3%)
Interest earned - outstanding debtors	4 718	1 365	28.9%	1 452	30.8%	2 817	59.7%	1 158	54.1%	25.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 293	174	5.3%	322	9.8%	496	15.1%	256	20.5%	26.0%
Licences and permits	254	80	31.5%	33	13.2%	113	44.7%	25	31.7%	33.0%
Agency services	2 974	738	24.8%	887	29.8%	1 625	54.7%	772	49.3%	14.9%
Transfers recognised - operational	95 595	12 732	13.3%	14 150	14.8%	26 881	28.1%	18 278	39.4%	(22.6%)
Other own revenue	3 740	1 305	34.9%	678	18.1%	1 982	53.0%	1 124	97.8%	(39.7%)
Gains on disposal of PPE	2	-	-	-	-	-	-	-	-	-
Operating Expenditure	**399 527**	**70 739**	**17.7%**	**82 625**	**20.7%**	**153 364**	**38.4%**	**101 187**	**48.6%**	**(18.3%)**
Employee related costs	111 919	26 559	23.7%	30 771	27.5%	57 330	51.2%	28 130	52.0%	9.4%
Remuneration of councillors	8 222	1 995	24.3%	1 945	23.7%	3 939	47.9%	1 772	49.2%	9.7%
Debt impairment	13 411	159	1.2%	9 560	71.3%	9 720	72.5%	32 495	224.9%	(70.6%)
Depreciation and asset impairment	21 454	-	-	-	-	-	-	-	-	-
Finance charges	13 719	3 257	23.7%	1 274	9.3%	4 531	33.0%	1 354	14.5%	(5.9%)
Bulk purchases	135 000	28 726	21.3%	23 209	17.2%	51 935	38.5%	21 053	41.7%	10.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	7 926	1 556	19.6%	2 993	37.8%	4 549	57.4%	2 069	49.8%	44.6%
Transfers and grants	806	215	26.7%	196	24.3%	411	51.0%	245	44.7%	(20.0%)
Other expenditure	87 070	8 272	9.5%	12 678	14.6%	20 950	24.1%	14 069	45.5%	(9.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 220)**	**54 885**		**(13 685)**		**41 200**		**(36 307)**		
Transfers recognised - capital	43 045	2 605	6.1%	7 081	16.4%	9 685	22.5%	15 464	35.9%	(54.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 825**	**57 490**		**(6 604)**		**50 885**		**(20 843)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 825**	**57 490**		**(6 604)**		**50 885**		**(20 843)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 825**	**57 490**		**(6 604)**		**50 885**		**(20 843)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 825**	**57 490**		**(6 604)**		**50 885**		**(20 843)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**51 350**	**4 520**	**8.8%**	**9 307**	**18.1%**	**13 827**	**26.9%**	**16 897**	**32.3%**	**(44.9%)**
National Government	30 259	2 825	9.3%	5 428	17.9%	8 253	27.3%	14 881	38.0%	(63.5%)
Provincial Government	8 838	-	-	1 192	13.5%	1 192	13.5%	495	7.8%	141.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 097**	**2 825**	**7.2%**	**6 620**	**16.9%**	**9 445**	**24.2%**	**15 376**	**34.9%**	**(56.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 253	1 694	13.8%	2 688	21.9%	4 382	35.8%	1 521	19.8%	76.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**51 350**	**4 520**	**8.8%**	**9 307**	**18.1%**	**13 827**	**26.9%**	**16 897**	**32.3%**	**(44.9%)**
Governance and Administration	**1 342**	**189**	**14.1%**	**226**	**16.8%**	**415**	**30.9%**	**224**	**8.0%**	**.9%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	103	2	1.6%	46	44.9%	48	46.4%	0	-	10 474.8%
Corporate Services	1 239	188	15.2%	180	14.5%	367	29.7%	223	8.0%	(19.6%)
Community and Public Safety	**12 413**	**1 191**	**9.6%**	**4 395**	**35.4%**	**5 586**	**45.0%**	**1 059**	**9.8%**	**315.0%**
Community & Social Services	3 390	(0)	-	339	10.0%	339	10.0%	30	58.8%	1 040.4%
Sport And Recreation	8 643	1 190	13.8%	3 747	43.4%	4 938	57.1%	962	10.4%	289.5%
Public Safety	380	1	.3%	307	80.7%	308	81.1%	66	2.9%	367.4%
Housing	-	-	-	2	-	2	-	1	-	10.3%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 159**	**302**	**2.7%**	**2 169**	**19.4%**	**2 471**	**22.1%**	**4 452**	**46.4%**	**(51.3%)**
Planning and Development	50	52	103.2%	20	41.0%	72	144.2%	-	-	(100.0%)
Road Transport	11 109	250	2.3%	2 134	19.2%	2 384	21.5%	4 452	51.0%	(52.1%)
Environmental Protection	-	-	-	14	-	14	-	-	-	(100.0%)
Trading Services	**26 437**	**2 837**	**10.7%**	**2 518**	**9.5%**	**5 355**	**20.3%**	**11 162**	**34.0%**	**(77.4%)**
Electricity	2 900	1 736	59.9%	95	3.3%	1 831	63.1%	45	13.4%	109.4%
Water	8 091	1 135	14.0%	1 108	13.7%	2 242	27.7%	9 424	45.7%	(88.2%)
Waste Water Management	13 946	(33)	(.2%)	1 314	9.4%	1 280	9.2%	1 518	16.4%	(13.5%)
Waste Management	1 500	-	-	1	.1%	1	.1%	174	35.1%	(99.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**426 939**	**131 612**	**30.8%**	**99 969**	**23.4%**	**231 581**	**54.2%**	**105 806**	**55.2%**	**(5.5%)**
Ratepayers and other	**281 724**	**89 486**	**31.8%**	**74 388**	**26.4%**	**163 875**	**58.2%**	**66 905**	**58.8%**	**11.2%**
Government - operating	95 595	21 598	22.6%	17 357	18.2%	38 956	40.8%	28 974	65.7%	(40.1%)
Government - capital	43 045	19 609	45.6%	7 622	17.7%	27 232	63.3%	9 588	31.3%	(20.5%)
Interest	6 575	918	14.0%	601	9.1%	1 519	23.1%	339	12.3%	77.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(364 662)**	**(110 061)**	**30.2%**	**(54 178)**	**14.9%**	**(164 239)**	**45.0%**	**(80 354)**	**58.8%**	**(32.6%)**
Suppliers and employees	(350 137)	(107 657)	30.7%	(53 768)	15.4%	(161 426)	46.1%	(79 590)	61.2%	(32.4%)
Finance charges	(13 719)	(2 135)	15.6%	(98)	.7%	(2 233)	16.3%	(519)	17.6%	(81.1%)
Transfers and grants	(806)	(269)	33.3%	(312)	38.6%	(581)	72.0%	(245)	44.6%	27.3%
Net Cash from/(used) Operating Activities	**62 277**	**21 551**	**34.6%**	**45 791**	**73.5%**	**67 342**	**108.1%**	**25 452**	**41.9%**	**79.9%**
Cash Flow from Investing Activities										
Receipts	**2**	**-**	**-**	**(27 000)**	**(1 350 000.0%)**	**(27 000)**	**(1 350 000.0%)**	**(4 787)**	**-**	**464.1%**
Proceeds on disposal of PPE	2	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	(27 000)	-	(27 000)	-	(4 787)	-	464.1%
Payments	**(51 350)**	**(9 081)**	**17.7%**	**(9 096)**	**17.7%**	**(18 177)**	**35.4%**	**(13 186)**	**22.8%**	**(31.0%)**
Capital assets	(51 350)	(9 081)	17.7%	(9 096)	17.7%	(18 177)	35.4%	(13 186)	22.8%	(31.0%)
Net Cash from/(used) Investing Activities	**(51 348)**	**(9 081)**	**17.7%**	**(36 096)**	**70.3%**	**(45 177)**	**88.0%**	**(17 973)**	**53.1%**	**100.8%**
Cash Flow from Financing Activities										
Receipts	**-**	**78**	**-**	**31**	**-**	**109**	**-**	**44**	**-**	**(30.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	78	-	31	-	109	-	44	-	(30.2%)
Payments	**(7 441)**	**(2 991)**	**40.2%**	**(747)**	**10.0%**	**(3 738)**	**50.2%**	**-**	**35.4%**	**(100.0%)**
Repayment of borrowing	(7 441)	(2 991)	40.2%	(747)	10.0%	(3 738)	50.2%	-	35.4%	(100.0%)
Net Cash from/(used) Financing Activities	**(7 441)**	**(2 913)**	**39.1%**	**(716)**	**9.6%**	**(3 629)**	**48.8%**	**44**	**34.2%**	**(1 720.3%)**
Net Increase/(Decrease) in cash held	**3 488**	**9 557**	**274.0%**	**8 979**	**257.4%**	**18 536**	**531.4%**	**7 523**	**(181.6%)**	**19.4%**
Cash/cash equivalents at the year begin:	29 425	30 853	104.9%	40 410	137.3%	30 853	104.9%	595	41.6%	6 696.4%
Cash/cash equivalents at the year end:	**32 913**	**40 410**	**122.8%**	**49 389**	**150.1%**	**49 389**	**150.1%**	**8 117**	**21.2%**	**508.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 583	15.4%	1 093	3.0%	738	2.0%	28 766	79.5%	36 180	29.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	10 175	73.8%	416	3.0%	282	2.0%	2 912	21.1%	13 785	11.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 338	14.1%	190	1.1%	146	.9%	13 930	83.9%	16 602	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 621	15.1%	842	4.9%	459	2.6%	13 426	77.4%	17 347	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 152	14.5%	526	2.4%	540	2.5%	17 512	80.6%	21 729	17.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	93	5.9%	27	1.7%	26	1.7%	1 416	90.7%	1 562	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	301	1.6%	47	.2%	53	.3%	18 897	97.9%	19 297	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 529)	164.1%	17	(1.1%)	17	(1.1%)	955	(62.0%)	(1 541)	(1.2%)	-	-	-	-
Total By Income Source	**21 734**	**17.4%**	**3 157**	**2.5%**	**2 260**	**1.8%**	**97 812**	**78.3%**	**124 962**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	423	22.3%	191	10.0%	58	3.1%	1 227	64.6%	1 900	1.5%	-	-	-	-
Commercial	8 261	48.7%	488	2.9%	120	.7%	8 095	47.7%	16 964	13.6%	-	-	-	-
Households	12 442	12.3%	2 199	2.2%	1 886	1.9%	84 701	83.7%	101 227	81.0%	-	-	-	-
Other	607	12.5%	279	5.7%	196	4.0%	3 789	77.8%	4 871	3.9%	-	-	-	-
Total By Customer Group	**21 734**	**17.4%**	**3 157**	**2.5%**	**2 260**	**1.8%**	**97 812**	**78.3%**	**124 962**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 265	97.4%	112	2.6%	2	-	-	-	4 379	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 265**	**97.4%**	**112**	**2.6%**	**2**	**-**	**-**	**-**	**4 379**	**100.0%**

Contact Details

Municipal Manager	Mr David Nasson	023 316 1854
Financial Manager	Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 389 932**	**561 835**	**40.4%**	**300 944**	**21.7%**	**862 779**	**62.1%**	**274 965**	**57.9%**	**9.4%**
Property rates	190 484	189 707	99.6%	1 533	.8%	191 240	100.4%	766	96.2%	100.2%
Property rates - penalties and collection charges	799	372	46.6%	418	52.3%	790	98.8%	430	36.0%	(2.9%)
Service charges - electricity revenue	712 067	195 237	27.4%	174 904	24.6%	370 141	52.0%	157 481	46.1%	11.1%
Service charges - water revenue	118 030	20 977	17.8%	26 556	22.5%	47 533	40.3%	23 374	35.3%	13.6%
Service charges - sanitation revenue	47 245	51 838	109.7%	(427)	(.9%)	51 411	108.8%	(1 549)	98.2%	(72.4%)
Service charges - refuse revenue	63 427	74 060	116.8%	(3 987)	(6.3%)	70 072	110.5%	(1 797)	105.7%	121.9%
Service charges - other	28	7	24.2%	7	24.2%	14	48.3%	6	47.4%	11.1%
Rental of facilities and equipment	19 852	5 168	26.0%	5 279	26.6%	10 447	52.6%	4 549	47.6%	16.1%
Interest earned - external investments	6 000	418	7.0%	2 864	47.7%	3 282	54.7%	1 962	41.4%	45.9%
Interest earned - outstanding debtors	6 021	3 010	50.0%	2 961	49.2%	5 971	99.2%	2 715	50.2%	9.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 959	1 066	21.5%	1 431	28.9%	2 497	50.4%	1 245	29.2%	14.9%
Licences and permits	12 111	2 512	20.7%	3 779	31.2%	6 291	51.9%	2 804	44.9%	34.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	187 192	7 365	3.9%	78 628	42.0%	85 993	45.9%	77 126	59.0%	1.9%
Other own revenue	21 466	10 098	47.0%	6 999	32.6%	17 097	79.6%	5 851	51.2%	19.6%
Gains on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 451 396**	**283 889**	**19.6%**	**368 928**	**25.4%**	**652 816**	**45.0%**	**342 572**	**42.7%**	**7.7%**
Employee related costs	386 311	80 688	20.9%	100 668	26.1%	181 356	46.9%	85 987	42.8%	17.1%
Remuneration of councillors	18 850	4 394	23.3%	4 441	23.6%	8 835	46.9%	4 188	37.5%	6.1%
Debt impairment	26 945	6 632	24.6%	6 631	24.6%	13 263	49.2%	6 619	49.2%	.2%
Depreciation and asset impairment	144 547	-	-	76 686	53.1%	76 686	53.1%	78 761	57.3%	(2.6%)
Finance charges	63 063	14 587	23.1%	14 587	23.1%	29 173	46.3%	12 329	47.4%	18.3%
Bulk purchases	509 114	114 595	22.5%	99 479	19.5%	214 073	42.0%	85 910	41.1%	15.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	10 543	1 605	15.2%	3 102	29.4%	4 706	44.6%	2 779	42.9%	11.6%
Transfers and grants	601	-	-	-	-	-	-	-	-	-
Other expenditure	291 421	61 389	21.1%	63 335	21.7%	124 724	42.8%	66 000	37.3%	(4.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(61 464)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		
Transfers recognised - capital	58 639	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(2 824)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(2 824)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(2 824)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(2 824)**	**277 946**		**(67 984)**		**209 962**		**(67 607)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**187 360**	**27 297**	**14.6%**	**58 363**	**31.2%**	**85 660**	**45.7%**	**69 045**	**29.4%**	**(15.5%)**
National Government	58 899	9 619	16.3%	9 332	15.8%	18 951	32.2%	30 079	67.8%	(69.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 899**	**9 619**	**16.3%**	**9 332**	**15.8%**	**18 951**	**32.2%**	**30 079**	**67.8%**	**(69.0%)**
Borrowing	116 822	17 246	14.8%	46 637	39.9%	63 883	54.7%	36 207	20.4%	28.8%
Internally generated funds	11 639	432	3.7%	2 394	20.6%	2 826	24.3%	2 760	36.4%	(13.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**187 360**	**27 297**	**14.6%**	**58 363**	**31.2%**	**85 660**	**45.7%**	**69 045**	**29.4%**	**(15.5%)**
Governance and Administration	**9 645**	**3 484**	**36.1%**	**6 709**	**69.6%**	**10 193**	**105.7%**	**3 485**	**21.1%**	**92.5%**
Executive & Council	9 325	-	-	-	-	-	-	233	28.7%	(100.0%)
Budget & Treasury Office	-	26	-	22	-	48	-	283	17.3%	(92.2%)
Corporate Services	320	3 458	1 080.7%	6 687	2 089.6%	10 145	3 170.2%	2 970	21.2%	125.2%
Community and Public Safety	**14 380**	**415**	**2.9%**	**1 528**	**10.6%**	**1 943**	**13.5%**	**7 797**	**28.0%**	**(80.4%)**
Community & Social Services	889	90	10.1%	158	17.7%	248	27.9%	2 830	38.4%	(94.4%)
Sport And Recreation	12 341	93	.8%	533	4.3%	625	5.1%	1 074	17.7%	(50.4%)
Public Safety	50	-	-	8	16.4%	8	16.4%	200	15.8%	(95.9%)
Housing	1 100	232	21.1%	830	75.4%	1 062	96.5%	3 684	28.6%	(77.5%)
Health	-	-	-	-	-	-	-	9	15.7%	(100.0%)
Economic and Environmental Services	**33 477**	**2 718**	**8.1%**	**8 652**	**25.8%**	**11 371**	**34.0%**	**4 386**	**18.9%**	**97.3%**
Planning and Development	4 500	237	5.3%	144	3.2%	381	8.5%	224	26.3%	(35.9%)
Road Transport	28 977	2 482	8.6%	8 509	29.4%	10 990	37.9%	4 162	18.5%	104.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**129 857**	**20 679**	**15.9%**	**41 474**	**31.9%**	**62 153**	**47.9%**	**53 377**	**32.0%**	**(22.3%)**
Electricity	26 125	975	3.7%	4 979	19.1%	5 955	22.8%	5 709	29.4%	(12.8%)
Water	41 119	3 982	9.7%	9 964	24.2%	13 946	33.9%	12 237	33.1%	(18.6%)
Waste Water Management	61 239	15 722	25.7%	26 460	43.2%	42 182	68.9%	34 362	32.0%	(23.0%)
Waste Management	1 375	-	-	71	5.2%	71	5.2%	1 069	39.2%	(93.3%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 420 802**	**467 308**	**32.9%**	**363 134**	**25.6%**	**830 442**	**58.4%**	**276 656**	**46.9%**	**31.3%**
Ratepayers and other	**1 163 088**	**396 944**	**34.1%**	**274 860**	**23.6%**	**671 803**	**57.8%**	**220 698**	**43.1%**	**24.5%**
Government - operating	187 192	43 552	23.3%	63 366	33.9%	106 918	57.1%	41 936	73.1%	51.1%
Government - capital	58 639	23 385	39.9%	19 083	32.5%	42 468	72.4%	9 345	55.1%	104.2%
Interest	11 883	3 428	28.9%	5 825	49.0%	9 253	77.9%	4 678	46.7%	24.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 274 966)**	**(336 085)**	**26.4%**	**(284 131)**	**22.3%**	**(620 216)**	**48.6%**	**(295 362)**	**53.9%**	**(3.8%)**
Suppliers and employees	(1 211 301)	(326 361)	26.9%	(255 280)	21.1%	(581 640)	48.0%	(246 208)	132.8%	3.7%
Finance charges	(63 063)	(9 724)	15.4%	(28 851)	45.7%	(38 576)	61.2%	(49 154)	13.4%	(41.3%)
Transfers and grants	(601)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**145 837**	**131 223**	**90.0%**	**79 003**	**54.2%**	**210 226**	**144.2%**	**(18 706)**	**7.7%**	**(522.3%)**
Cash Flow from Investing Activities										
Receipts	**750**	**-**	**-**	**18 974**	**2 529.9%**	**18 974**	**2 529.9%**	**23 141**	**514.2%**	**(18.0%)**
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	(26)	-	(26)	-	-	-	(100.0%)
Decrease in other non-current receivables	500	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	19 000	-	19 000	-	23 141	-	(17.9%)
Payments	**(187 360)**	**(27 206)**	**14.5%**	**(58 363)**	**31.2%**	**(85 570)**	**45.7%**	**(70 380)**	**30.1%**	**(17.1%)**
Capital assets	(187 360)	(27 206)	14.5%	(58 363)	31.2%	(85 570)	45.7%	(70 380)	30.1%	(17.1%)
Net Cash from/(used) Investing Activities	**(186 610)**	**(27 206)**	**14.6%**	**(39 389)**	**21.1%**	**(66 596)**	**35.7%**	**(47 239)**	**22.1%**	**(16.6%)**
Cash Flow from Financing Activities										
Receipts	**121 928**	**-**	**-**	**170**	**.1%**	**170**	**.1%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	119 928	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 000	-	-	170	8.5%	170	8.5%	-	-	(100.0%)
Payments	**(74 291)**	**-**	**-**	**(45 328)**	**61.0%**	**(45 328)**	**61.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(74 291)	-	-	(45 328)	61.0%	(45 328)	61.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**47 637**	**-**	**-**	**(45 157)**	**(94.8%)**	**(45 157)**	**(94.8%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**6 864**	**104 017**	**1 515.4%**	**(5 543)**	**(80.8%)**	**98 474**	**1 434.6%**	**(65 945)**	**(42.5%)**	**(91.6%)**
Cash/cash equivalents at the year begin:	100 449	70 606	70.3%	174 623	173.8%	70 606	70.3%	133 252	42.9%	31.0%
Cash/cash equivalents at the year end:	**107 313**	**174 623**	**162.7%**	**169 080**	**157.6%**	**169 080**	**157.6%**	**67 307**	**18.4%**	**151.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 419	23.2%	3 708	6.9%	2 378	4.4%	34 972	65.4%	53 477	19.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	49 082	53.2%	5 920	6.4%	2 694	2.9%	34 626	37.5%	92 322	33.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 053	30.3%	2 765	6.9%	4 596	11.5%	20 381	51.2%	39 795	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 702	16.4%	1 090	4.8%	1 154	5.1%	16 612	73.6%	22 558	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 949	11.4%	2 013	4.6%	3 974	9.2%	32 376	74.8%	43 311	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	521	4.5%	427	3.7%	420	3.6%	10 272	88.2%	11 640	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 713	18.8%	839	9.2%	19	.2%	6 548	71.8%	9 119	3.3%	4 393	48.2%	-	-
Total By Income Source	**84 439**	**31.0%**	**16 763**	**6.2%**	**15 235**	**5.6%**	**155 785**	**57.2%**	**272 222**	**100.0%**	**4 393**	**1.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 286	63.8%	250	7.0%	463	12.9%	582	16.3%	3 581	1.3%	-	-	-	-
Commercial	34 115	55.1%	3 652	5.9%	1 752	2.8%	22 395	36.2%	61 913	22.7%	-	-	-	-
Households	31 218	20.5%	9 906	6.5%	8 065	5.3%	102 802	67.6%	151 992	55.8%	-	-	-	-
Other	16 820	30.7%	2 955	5.4%	4 955	9.1%	30 007	54.8%	54 737	20.1%	4 393	8.0%	-	-
Total By Customer Group	**84 439**	**31.0%**	**16 763**	**6.2%**	**15 235**	**5.6%**	**155 785**	**57.2%**	**272 222**	**100.0%**	**4 393**	**1.6%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	134	100.0%	-	-	-	-	-	-	134	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	167 623	100.0%	-	-	-	-	-	-	167 623	99.9%
Total	**167 757**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**167 757**	**100.0%**

Contact Details

Municipal Manager	Mr Johann Mettler	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 002 529**	**483 215**	**48.2%**	**170 367**	**17.0%**	**653 582**	**65.2%**	**152 612**	**68.9%**	**11.6%**
Property rates	239 019	235 472	98.5%	(14)	-	235 458	98.5%	2 566	103.4%	(100.5%)
Property rates - penalties and collection charges	2 592	573	22.1%	520	20.0%	1 093	42.2%	674	53.4%	(22.9%)
Service charges - electricity revenue	395 348	99 135	25.1%	99 985	25.3%	199 120	50.4%	91 074	55.0%	9.8%
Service charges - water revenue	101 290	16 942	16.7%	22 097	21.8%	39 039	38.5%	21 393	55.9%	3.3%
Service charges - sanitation revenue	56 509	46 912	83.0%	3 010	5.3%	49 922	88.3%	848	81.4%	255.1%
Service charges - refuse revenue	36 922	35 673	96.6%	(241)	(.7%)	35 432	96.0%	(66)	97.4%	264.6%
Service charges - other	-	-	-	(452)	-	(452)	-	-	-	(100.0%)
Rental of facilities and equipment	14 841	3 085	20.8%	3 040	20.5%	6 124	41.3%	4 945	57.4%	(38.5%)
Interest earned - external investments	24 139	4 513	18.7%	6 620	27.4%	11 133	46.1%	4 092	42.0%	61.8%
Interest earned - outstanding debtors	5 250	1 048	20.0%	1 220	23.2%	2 268	43.2%	1 188	37.9%	2.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	11 142	4 601	41.3%	7 227	64.9%	11 828	106.2%	1 367	18.9%	428.9%
Licences and permits	5 485	1 027	18.7%	1 575	28.7%	2 603	47.4%	1 208	50.7%	30.4%
Agency services	1 231	404	32.9%	455	37.0%	860	69.8%	301	52.4%	51.1%
Transfers recognised - operational	95 631	30 008	31.4%	22 500	23.5%	52 509	54.9%	20 028	66.7%	12.3%
Other own revenue	13 131	3 822	29.1%	2 823	21.5%	6 645	50.6%	2 994	48.5%	(5.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 000 961**	**169 258**	**16.9%**	**203 974**	**20.4%**	**373 231**	**37.3%**	**189 568**	**39.4%**	**7.6%**
Employee related costs	278 947	61 508	22.1%	73 616	26.4%	135 124	48.4%	66 100	49.9%	11.4%
Remuneration of councillors	14 286	3 092	21.6%	3 099	21.7%	6 192	43.3%	2 895	45.1%	7.0%
Debt impairment	4 072	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	123 213	-	-	-	-	-	-	-	-	-
Finance charges	15 110	-	-	5 159	34.1%	5 159	34.1%	4 258	36.9%	21.2%
Bulk purchases	272 230	64 267	23.6%	55 237	20.3%	119 504	43.9%	52 403	46.2%	5.4%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	14 067	2 352	16.7%	2 828	20.1%	5 179	36.8%	2 571	44.3%	10.0%
Transfers and grants	32 121	8 986	28.0%	1 885	5.9%	10 870	33.8%	3 180	45.5%	(40.7%)
Other expenditure	246 916	29 053	11.8%	62 150	25.2%	91 203	36.9%	58 160	39.0%	6.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 568**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		
Transfers recognised - capital	84 161	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**85 729**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**85 729**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**85 729**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**85 729**	**313 958**		**(33 607)**		**280 351**		**(36 956)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**200 066**	**10 236**	**5.1%**	**24 566**	**12.3%**	**34 802**	**17.4%**	**23 765**	**20.4%**	**3.4%**
National Government	59 469	127	.2%	4 483	7.5%	4 610	7.8%	11 765	36.5%	(61.9%)
Provincial Government	24 692	285	1.2%	895	3.6%	1 180	4.8%	4 689	46.6%	(80.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	866	-	(100.0%)
Transfers recognised - capital	**84 161**	**413**	**.5%**	**5 378**	**6.4%**	**5 791**	**6.9%**	**17 320**	**42.2%**	**(68.9%)**
Borrowing	4 000	7 825	195.6%	3 041	76.0%	10 867	271.7%	525	2.4%	479.6%
Internally generated funds	102 250	1 903	1.9%	12 771	12.5%	14 674	14.4%	5 921	10.3%	115.7%
Public contributions and donations	9 655	95	1.0%	3 376	35.0%	3 470	35.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	**200 066**	**10 236**	**5.1%**	**24 566**	**12.3%**	**34 802**	**17.4%**	**23 765**	**20.4%**	**3.4%**
Governance and Administration	**16 326**	**498**	**3.1%**	**2 033**	**12.5%**	**2 531**	**15.5%**	**915**	**8.9%**	**122.1%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	580	91	15.6%	13	2.3%	104	17.9%	48	12.4%	(72.4%)
Corporate Services	15 746	408	2.6%	2 020	12.8%	2 427	15.4%	867	8.8%	133.0%
Community and Public Safety	**33 342**	**614**	**1.8%**	**3 180**	**9.5%**	**3 794**	**11.4%**	**6 415**	**35.2%**	**(50.4%)**
Community & Social Services	880	31	3.6%	230	26.2%	262	29.7%	256	26.3%	(10.0%)
Sport And Recreation	6 110	245	4.0%	857	14.0%	1 102	18.0%	638	23.0%	34.4%
Public Safety	1 220	50	4.1%	23	1.9%	73	5.9%	518	27.0%	(95.6%)
Housing	25 132	288	1.1%	2 070	8.2%	2 358	9.4%	5 003	37.1%	(58.6%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 057**	**102**	**.4%**	**2 417**	**9.6%**	**2 519**	**10.1%**	**488**	**15.6%**	**395.3%**
Planning and Development	1 195	66	5.5%	-	-	66	5.5%	11	7.8%	(100.0%)
Road Transport	22 576	13	.1%	2 308	10.2%	2 321	10.3%	407	15.2%	467.5%
Environmental Protection	1 286	23	1.8%	109	8.5%	132	10.3%	70	34.9%	54.8%
Trading Services	**125 070**	**9 021**	**7.2%**	**16 869**	**13.5%**	**25 890**	**20.7%**	**15 947**	**17.7%**	**5.8%**
Electricity	23 735	4 648	19.6%	5 549	23.4%	10 196	43.0%	666	2.5%	733.3%
Water	43 467	26	.1%	4 926	11.3%	4 952	11.4%	525	2.5%	838.8%
Waste Water Management	51 713	4 347	8.4%	6 135	11.9%	10 483	20.3%	13 842	39.2%	(55.7%)
Waste Management	6 156	-	-	259	4.2%	259	4.2%	915	19.5%	(71.7%)
Other	**270**	**-**	**-**	**67**	**25.0%**	**67**	**25.0%**	**-**	**43.8%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 065 948**	**293 850**	**27.6%**	**279 973**	**26.3%**	**573 822**	**53.8%**	**279 577**	**57.5%**	**.1%**
Ratepayers and other	**856 872**	**245 327**	**28.6%**	**271 600**	**31.7%**	**516 927**	**60.3%**	**244 006**	**61.2%**	**11.3%**
Government - operating	95 631	31 242	32.7%	3 016	3.2%	34 257	35.8%	14 410	57.4%	(79.1%)
Government - capital	84 161	15 894	18.9%	4 140	4.9%	20 034	23.8%	19 603	34.1%	(78.9%)
Interest	29 285	1 387	4.7%	1 217	4.2%	2 604	8.9%	1 559	11.4%	(21.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(861 461)**	**(238 442)**	**27.7%**	**(220 413)**	**25.6%**	**(458 854)**	**53.3%**	**(260 192)**	**66.7%**	**(15.3%)**
Suppliers and employees	(814 230)	(238 192)	29.3%	(214 516)	26.3%	(452 707)	55.6%	(253 761)	69.1%	(15.5%)
Finance charges	(15 110)	(25)	.2%	(5 286)	35.0%	(5 311)	35.2%	(4 283)	37.1%	23.4%
Transfers and grants	(32 121)	(225)	.7%	(610)	1.9%	(835)	2.6%	(2 148)	14.8%	(71.6%)
Net Cash from/(used) Operating Activities	**204 487**	**55 408**	**27.1%**	**59 560**	**29.1%**	**114 968**	**56.2%**	**19 385**	**15.7%**	**207.2%**
Cash Flow from Investing Activities										
Receipts	**(26)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(26)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(200 066)**	**(8 958)**	**4.5%**	**(19 999)**	**10.0%**	**(28 957)**	**14.5%**	**(7 205)**	**9.2%**	**177.6%**
Capital assets	(200 066)	(8 958)	4.5%	(19 999)	10.0%	(28 957)	14.5%	(7 205)	9.2%	177.6%
Net Cash from/(used) Investing Activities	**(200 092)**	**(8 958)**	**4.5%**	**(19 999)**	**10.0%**	**(28 957)**	**14.5%**	**(7 205)**	**9.2%**	**177.6%**
Cash Flow from Financing Activities										
Receipts	**4 000**	**1 696**	**42.4%**	**24 761**	**619.0%**	**26 457**	**661.4%**	**1 054**	**6.6%**	**2 249.7%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 000	-	-	23 123	578.1%	23 123	578.1%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	1 696	-	1 638	-	3 335	-	1 054	-	55.5%
Payments	**(4 012)**	**-**	**-**	**(2 503)**	**62.4%**	**(2 503)**	**62.4%**	**(1 901)**	**57.6%**	**31.7%**
Repayment of borrowing	(4 012)	-	-	(2 503)	62.4%	(2 503)	62.4%	(1 901)	57.6%	31.7%
Net Cash from/(used) Financing Activities	**(12)**	**1 696**	**(13 711.2%)**	**22 258**	**(179 891.1%)**	**23 954**	**(193 602.3%)**	**(847)**	**(1.6%)**	**(2 726.8%)**
Net Increase/(Decrease) in cash held	**4 383**	**48 146**	**1 098.5%**	**61 819**	**1 410.5%**	**109 966**	**2 509.0%**	**11 333**	**(208.6%)**	**445.5%**
Cash/cash equivalents at the year begin:	367 219	438 892	119.5%	487 038	132.6%	438 892	119.5%	24 120	8.9%	1 919.2%
Cash/cash equivalents at the year end:	**371 602**	**487 038**	**131.1%**	**548 857**	**147.7%**	**548 857**	**147.7%**	**35 453**	**11.7%**	**1 448.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 167	13.3%	1 356	3.5%	1 150	3.0%	31 052	80.2%	38 726	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	16 126	77.2%	854	4.1%	412	2.0%	3 504	16.8%	20 896	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 569	21.0%	1 500	3.7%	864	2.1%	29 785	73.1%	40 719	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 270	21.5%	458	3.0%	380	2.5%	11 082	73.0%	15 190	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 150	8.4%	418	3.1%	366	2.7%	11 722	85.8%	13 657	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	599	2.9%	493	2.4%	472	2.3%	18 824	92.3%	20 388	13.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	328	9.9%	286	8.7%	200	6.1%	2 482	75.3%	3 297	2.2%	-	-	-	-
Total By Income Source	**35 209**	**23.0%**	**5 365**	**3.5%**	**3 846**	**2.5%**	**108 451**	**70.9%**	**152 871**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 092	62.8%	76	4.4%	62	3.6%	508	29.2%	1 739	1.1%	-	-	-	-
Commercial	7 207	58.6%	672	5.5%	273	2.2%	4 141	33.7%	12 293	8.0%	-	-	-	-
Households	18 638	15.4%	4 026	3.3%	3 074	2.5%	94 921	78.7%	120 658	78.9%	-	-	-	-
Other	8 271	45.5%	590	3.2%	437	2.4%	8 883	48.9%	18 181	11.9%	-	-	-	-
Total By Customer Group	**35 209**	**23.0%**	**5 365**	**3.5%**	**3 846**	**2.5%**	**108 451**	**70.9%**	**152 871**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18 203	100.0%	-	-	-	-	-	-	18 203	29.9%
Bulk Water	2 794	100.0%	-	-	-	-	-	-	2 794	4.6%
PAYE deductions	4 254	100.0%	-	-	-	-	-	-	4 254	7.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 671	100.0%	-	-	-	-	-	-	35 671	58.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**60 921**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**60 921**	**100.0%**

Contact Details

Municipal Manager	Mrs Christa Liebenberg	021 808 8763
Financial Manager	Mr M Bolton	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**674 631**	**148 122**	**22.0%**	**149 812**	**22.2%**	**297 934**	**44.2%**	**162 480**	**47.9%**	**(7.8%)**
Property rates	81 187	20 619	25.4%	14 983	18.5%	35 602	43.9%	24 492	63.5%	(38.8%)
Property rates - penalties and collection charges	420	174	41.3%	204	48.5%	378	89.9%	160	60.9%	27.4%
Service charges - electricity revenue	312 235	57 499	18.4%	71 167	22.8%	128 666	41.2%	67 273	42.7%	5.8%
Service charges - water revenue	45 424	5 502	12.1%	11 654	25.7%	17 156	37.8%	11 265	42.8%	3.5%
Service charges - sanitation revenue	49 058	12 378	25.2%	9 771	19.9%	22 149	45.1%	12 016	53.6%	(18.7%)
Service charges - refuse revenue	27 861	6 371	22.9%	4 699	16.9%	11 070	39.7%	6 710	50.8%	(30.0%)
Service charges - other	(21 200)	(5 753)	27.1%	(5 762)	27.2%	(11 515)	54.3%	(4 991)	-	15.4%
Rental of facilities and equipment	12 373	3 010	24.3%	2 780	22.5%	5 789	46.8%	2 906	48.3%	(4.3%)
Interest earned - external investments	4 725	2 141	45.3%	1 092	23.1%	3 233	68.4%	1 067	48.6%	2.4%
Interest earned - outstanding debtors	2 379	712	29.9%	693	29.1%	1 405	59.0%	576	74.3%	20.2%
Dividends received	-	-		-		-		-		-
Fines	12 909	3 423	26.5%	2 851	22.1%	6 274	48.6%	2 973	60.3%	(4.1%)
Licences and permits	3 256	654	20.1%	694	21.3%	1 348	41.4%	641	41.4%	8.2%
Agency services	3 806	898	23.6%	1 357	35.7%	2 255	59.2%	1 130	51.0%	20.2%
Transfers recognised - operational	126 963	39 212	30.9%	32 191	25.4%	71 403	56.2%	33 961	58.1%	(5.2%)
Other own revenue	13 233	1 284	9.7%	1 438	10.9%	2 723	20.6%	2 301	29.7%	(37.5%)
Gains on disposal of PPE	-	(0)	-	(0)	-	(0)	-	-	-	(100.0%)
Operating Expenditure	**736 380**	**151 580**	**20.6%**	**184 024**	**25.0%**	**335 604**	**45.6%**	**147 986**	**43.9%**	**24.4%**
Employee related costs	218 006	46 811	21.5%	49 254	22.6%	96 065	44.1%	47 283	45.3%	4.2%
Remuneration of councillors	13 723	3 211	23.4%	3 211	23.4%	6 422	46.8%	3 002	47.1%	7.0%
Debt impairment	4 354	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 835	11 539	17.5%	22 800	34.6%	34 339	52.2%	16 288	51.8%	40.0%
Finance charges	29 314	7 563	25.8%	7 145	24.4%	14 709	50.2%	6 268	39.5%	14.0%
Bulk purchases	212 002	51 505	24.3%	43 955	20.7%	95 459	45.0%	40 839	46.2%	7.6%
Other Materials	42 351	4 619	10.9%	11 392	26.9%	16 011	37.8%	9 881	35.2%	15.3%
Contracted services	4 819	1 298	26.9%	2 533	52.6%	3 831	79.5%	2 219	65.2%	14.1%
Transfers and grants	200	25	12.7%	5	2.7%	31	15.4%	9	5.4%	(40.0%)
Other expenditure	145 776	25 010	17.2%	43 717	30.0%	68 727	47.1%	22 127	38.2%	97.6%
Loss on disposal of PPE	-	-	-	12	-	12	-	69	-	(83.1%)
Surplus/(Deficit)	**(61 749)**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		
Transfers recognised - capital	82 433	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 683**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**20 683**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 683**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 683**	**(3 458)**		**(34 212)**		**(37 670)**		**14 494**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**118 231**	**30 059**	**25.4%**	**22 637**	**19.1%**	**52 696**	**44.6%**	**35 021**	**54.2%**	**(35.4%)**
National Government	76 550	19 730	25.8%	5 025	6.6%	24 755	32.3%	20 444	47.4%	(75.4%)
Provincial Government	5 883	428	7.3%	1 862	31.7%	2 290	38.9%	2 115	1 041.1%	(12.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	81	-	(100.0%)
Transfers recognised - capital	**82 433**	**20 158**	**24.5%**	**6 887**	**8.4%**	**27 046**	**32.8%**	**22 640**	**52.6%**	**(69.6%)**
Borrowing	25 185	8 920	35.4%	13 908	55.2%	22 828	90.6%	9 573	189.4%	45.3%
Internally generated funds	10 614	980	9.2%	1 842	17.4%	2 822	26.6%	2 808	10.8%	(34.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**118 231**	**30 059**	**25.4%**	**22 637**	**19.1%**	**52 696**	**44.6%**	**35 021**	**54.2%**	**(35.4%)**
Governance and Administration	**4 938**	**886**	**18.0%**	**1 550**	**31.4%**	**2 437**	**49.3%**	**578**	**12.2%**	**168.3%**
Executive & Council	-	-	-	-	-	-	-	131	90.5%	(100.0%)
Budget & Treasury Office	1 190	30	2.5%	32	2.7%	61	5.2%	53	4.5%	(40.0%)
Corporate Services	3 748	857	22.9%	1 519	40.5%	2 375	63.4%	394	12.0%	285.6%
Community and Public Safety	**293**	**-**	**-**	**218**	**74.5%**	**218**	**74.5%**	**399**	**14.8%**	**(45.4%)**
Community & Social Services	213	-	-	188	88.5%	188	88.5%	213	23.6%	(11.7%)
Sport And Recreation	80	-	-	30	37.2%	30	37.2%	81	8.5%	(63.2%)
Public Safety	-	-	-	-	-	-	-	105	23.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 635**	**321**	**1.9%**	**1 878**	**11.3%**	**2 199**	**13.2%**	**4 064**	**136.9%**	**(53.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	16 635	321	1.9%	1 878	11.3%	2 199	13.2%	4 064	136.9%	(53.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**96 366**	**28 851**	**29.9%**	**18 991**	**19.7%**	**47 842**	**49.6%**	**29 980**	**56.2%**	**(36.7%)**
Electricity	40 616	748	1.8%	2 933	7.2%	3 681	9.1%	9 357	111.6%	(68.7%)
Water	46 594	26 828	57.6%	11 734	25.2%	38 562	82.8%	16 166	37.5%	(27.4%)
Waste Water Management	9 156	1 275	13.9%	4 324	47.2%	5 599	61.2%	4 458	71.1%	(3.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**757 063**	**241 681**	**31.9%**	**201 743**	**26.6%**	**443 424**	**58.6%**	**202 369**	**56.3%**	**(.3%)**
Ratepayers and other	**540 635**	**164 687**	**30.5%**	**148 746**	**27.5%**	**313 433**	**58.0%**	**143 032**	**54.9%**	**4.0%**
Government - operating	126 963	39 212	30.9%	32 191	25.4%	71 403	56.2%	33 961	58.5%	(5.2%)
Government - capital	82 433	35 067	42.5%	19 155	23.2%	54 223	65.8%	23 733	64.3%	(19.3%)
Interest	7 032	2 715	38.6%	1 652	23.5%	4 366	62.1%	1 643	63.7%	.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(665 889)**	**(214 432)**	**32.2%**	**(165 758)**	**24.9%**	**(380 189)**	**57.1%**	**(142 218)**	**52.6%**	**16.6%**
Suppliers and employees	(636 677)	(200 724)	31.5%	(165 752)	26.0%	(366 476)	57.6%	(142 209)	53.2%	16.6%
Finance charges	(29 011)	(13 682)	47.2%	-	-	(13 682)	47.2%	-	41.9%	-
Transfers and grants	(200)	(25)	12.7%	(5)	2.7%	(31)	15.4%	(9)	5.4%	(40.0%)
Net Cash from/(used) Operating Activities	**91 174**	**27 249**	**29.9%**	**35 986**	**39.5%**	**63 235**	**69.4%**	**60 151**	**86.3%**	**(40.2%)**
Cash Flow from Investing Activities										
Receipts	**500**	**112**	**22.5%**	**(5)**	**(1.1%)**	**107**	**21.4%**	**51**	**(36.3%)**	**(110.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	11.2%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	500	112	22.5%	(5)	(1.1%)	107	21.4%	51	8.2%	(110.6%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	(50.0%)	-
Payments	**(118 231)**	**(30 059)**	**25.4%**	**(22 637)**	**19.1%**	**(52 696)**	**44.6%**	**(35 021)**	**54.2%**	**(35.4%)**
Capital assets	(118 231)	(30 059)	25.4%	(22 637)	19.1%	(52 696)	44.6%	(35 021)	54.2%	(35.4%)
Net Cash from/(used) Investing Activities	**(117 731)**	**(29 946)**	**25.4%**	**(22 642)**	**19.2%**	**(52 589)**	**44.7%**	**(34 970)**	**122.0%**	**(35.3%)**
Cash Flow from Financing Activities										
Receipts	**250**	**54**	**21.5%**	**50**	**20.0%**	**104**	**41.6%**	**80**	**135.2%**	**(37.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	54	21.5%	50	20.0%	104	41.6%	80	135.2%	(37.3%)
Payments	**(28 638)**	**(13 761)**	**48.1%**	**-**	**-**	**(13 761)**	**48.1%**	**-**	**48.0%**	**-**
Repayment of borrowing	(28 638)	(13 761)	48.1%	-	-	(13 761)	48.1%	-	48.0%	-
Net Cash from/(used) Financing Activities	**(28 388)**	**(13 707)**	**48.3%**	**50**	**(.2%)**	**(13 657)**	**48.1%**	**80**	**47.7%**	**(37.3%)**
Net Increase/(Decrease) in cash held	**(54 945)**	**(16 404)**	**29.9%**	**13 394**	**(24.4%)**	**(3 010)**	**5.5%**	**25 261**	**379.9%**	**(47.0%)**
Cash/cash equivalents at the year begin:	120 027	151 989	126.6%	135 585	113.0%	151 989	126.6%	29 784	1 394.9%	355.2%
Cash/cash equivalents at the year end:	**65 082**	**135 585**	**208.3%**	**148 979**	**228.9%**	**148 979**	**228.9%**	**55 046**	**2 870.0%**	**170.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 586	67.4%	423	2.7%	253	1.6%	4 435	28.3%	15 697	12.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	20 749	85.6%	205	.8%	119	.5%	3 156	13.0%	24 230	20.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 604	52.5%	392	1.9%	294	1.5%	8 911	44.1%	20 201	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	13 157	64.0%	555	2.7%	467	2.3%	6 388	31.1%	20 567	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 171	66.4%	315	2.3%	269	1.9%	4 047	29.3%	13 803	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 070	48.7%	243	2.9%	209	2.5%	3 832	45.9%	8 354	6.9%	-	-	-	-
Interest on Arrear Debtor Accounts	4 200	41.6%	26	.3%	31	.3%	5 848	57.9%	10 106	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 864	22.4%	219	2.6%	356	4.3%	5 897	70.7%	8 336	6.9%	-	-	-	-
Total By Income Source	**74 401**	**61.3%**	**2 378**	**2.0%**	**1 999**	**1.6%**	**42 515**	**35.1%**	**121 293**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 736	70.2%	68	2.8%	23	.9%	644	26.1%	2 472	2.0%	-	-	-	-
Commercial	10 964	67.9%	67	.4%	54	.3%	5 057	31.3%	16 142	13.3%	-	-	-	-
Households	44 660	60.7%	1 671	2.3%	1 518	2.1%	25 720	35.0%	73 570	60.7%	-	-	-	-
Other	17 041	58.5%	572	2.0%	404	1.4%	11 093	38.1%	29 110	24.0%	-	-	-	-
Total By Customer Group	**74 401**	**61.3%**	**2 378**	**2.0%**	**1 999**	**1.6%**	**42 515**	**35.1%**	**121 293**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	13 697	100.0%	-	-	-	-	-	-	13 697	14.9%
Bulk Water	28	100.0%	-	-	-	-	-	-	28	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 908	100.0%	-	-	-	-	-	-	1 908	2.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44 022	100.0%	-	-	-	-	-	-	44 022	47.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32 521	100.0%	-	-	-	-	-	-	32 521	35.3%
Total	**92 175**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**92 175**	**100.0%**

Contact Details

Municipal Manager	Mr G F Matthyse	023 348 2800
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**456 666**	**121 942**	**26.7%**	**96 689**	**21.2%**	**218 631**	**47.9%**	**83 147**	**47.2%**	**16.3%**
Property rates	32 426	32 816	101.2%	(568)	(1.8%)	32 248	99.4%	(224)	98.2%	153.7%
Property rates - penalties and collection charges	-	87	-	115	-	202	-	93	66.1%	24.2%
Service charges - electricity revenue	260 328	45 842	17.6%	54 616	21.0%	100 458	38.6%	48 441	38.8%	12.7%
Service charges - water revenue	34 190	5 888	17.2%	6 220	18.2%	12 108	35.4%	5 062	31.0%	22.9%
Service charges - sanitation revenue	11 707	3 153	26.9%	3 119	26.6%	6 273	53.6%	3 192	60.7%	(2.3%)
Service charges - refuse revenue	9 810	2 530	25.8%	2 536	25.8%	5 066	51.6%	2 530	57.1%	.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 216	498	22.5%	524	23.6%	1 022	46.1%	628	64.1%	(16.6%)
Interest earned - external investments	4 214	757	18.0%	615	14.6%	1 372	32.6%	766	28.2%	(19.7%)
Interest earned - outstanding debtors	1 711	317	18.5%	338	19.7%	654	38.2%	291	37.3%	15.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 168	346	16.0%	588	27.1%	935	43.1%	304	18.2%	93.6%
Licences and permits	1 415	252	17.8%	230	16.3%	482	34.1%	337	49.5%	(31.7%)
Agency services	1 265	803	63.5%	647	51.2%	1 450	114.6%	71	62.6%	807.7%
Transfers recognised - operational	81 016	25 126	31.0%	24 308	30.0%	49 434	61.0%	18 903	61.2%	28.6%
Other own revenue	14 202	3 527	24.8%	3 401	23.9%	6 929	48.8%	2 753	41.7%	23.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**456 307**	**99 814**	**21.9%**	**99 556**	**21.8%**	**199 370**	**43.7%**	**94 773**	**44.1%**	**5.0%**
Employee related costs	128 954	32 625	25.3%	30 232	23.4%	62 858	48.7%	29 214	46.1%	3.5%
Remuneration of councillors	7 967	1 720	21.6%	1 810	22.7%	3 530	44.3%	1 622	44.6%	11.6%
Debt impairment	7 924	1 981	25.0%	1 981	25.0%	3 962	50.0%	1 876	50.0%	5.6%
Depreciation and asset impairment	17 367	-	-	2 923	16.8%	2 923	16.8%	4 824	58.4%	(39.4%)
Finance charges	6 698	1 443	21.5%	1 747	26.1%	3 190	47.6%	1 710	36.3%	2.2%
Bulk purchases	201 455	48 949	24.3%	39 668	19.7%	88 616	44.0%	37 497	43.5%	5.8%
Other Materials	-	-	-	-	-	-	-	1 164	-	(100.0%)
Contracted services	2 189	188	8.6%	336	15.3%	524	23.9%	401	24.1%	(16.3%)
Transfers and grants	87	-	-	-	-	-	-	-	12.8%	-
Other expenditure	83 667	12 908	15.4%	20 859	24.9%	33 767	40.4%	16 465	36.8%	26.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**359**	**22 128**		**(2 867)**		**19 261**		**(11 626)**		
Transfers recognised - capital	25 065	3 396	13.5%	4 105	16.4%	7 501	29.9%	2 073	20.5%	98.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 424**	**25 524**		**1 237**		**26 762**		**(9 554)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**25 424**	**25 524**		**1 237**		**26 762**		**(9 554)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 424**	**25 524**		**1 237**		**26 762**		**(9 554)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 424**	**25 524**		**1 237**		**26 762**		**(9 554)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**53 910**	**7 273**	**13.5%**	**11 025**	**20.5%**	**18 297**	**33.9%**	**7 327**	**22.2%**	**50.5%**
National Government	18 148	3 306	18.2%	3 581	19.7%	6 887	37.9%	1 906	25.8%	87.9%
Provincial Government	6 917	255	3.7%	566	8.2%	821	11.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 065**	**3 561**	**14.2%**	**4 147**	**16.5%**	**7 708**	**30.8%**	**1 906**	**23.4%**	**117.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 844	3 712	12.9%	6 878	23.8%	10 589	36.7%	5 421	21.6%	26.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53 910**	**7 273**	**13.5%**	**11 025**	**20.5%**	**18 297**	**33.9%**	**7 327**	**22.2%**	**50.5%**
Governance and Administration	**5 210**	**1 272**	**24.4%**	**866**	**16.6%**	**2 139**	**41.0%**	**1 241**	**29.5%**	**(30.2%)**
Executive & Council	1 000	122	12.2%	220	22.0%	342	34.2%	374	17.9%	(41.1%)
Budget & Treasury Office	-	-	-	-	-	-	-	43	34.5%	(100.0%)
Corporate Services	4 210	1 150	27.3%	646	15.4%	1 797	42.7%	824	38.1%	(21.6%)
Community and Public Safety	**9 946**	**833**	**8.4%**	**633**	**6.4%**	**1 466**	**14.7%**	**532**	**12.0%**	**19.1%**
Community & Social Services	2 976	269	9.1%	537	18.0%	806	27.1%	245	20.7%	119.4%
Sport And Recreation	1 240	188	15.2%	27	2.2%	215	17.4%	6	3.6%	351.0%
Public Safety	30	112	374.2%	-	-	112	374.2%	-	-	-
Housing	5 700	263	4.6%	69	1.2%	332	5.8%	281	8.7%	(75.4%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 815**	**1 210**	**20.8%**	**2 500**	**43.0%**	**3 710**	**63.8%**	**-**	**-**	**(100.0%)**
Planning and Development	670	9	1.3%	158	23.6%	167	24.9%	-	-	(100.0%)
Road Transport	4 500	1 189	26.4%	2 334	51.9%	3 523	78.3%	-	-	(100.0%)
Environmental Protection	645	12	1.8%	8	1.2%	20	3.1%	-	-	(100.0%)
Trading Services	**32 939**	**3 958**	**12.0%**	**7 025**	**21.3%**	**10 983**	**33.3%**	**5 554**	**25.5%**	**26.5%**
Electricity	8 028	860	10.7%	1 757	21.9%	2 618	32.6%	1 227	17.9%	43.2%
Water	16 436	2 724	16.6%	3 020	18.4%	5 744	34.9%	1 405	21.4%	115.0%
Waste Water Management	3 445	29	.8%	858	24.9%	887	25.7%	1 515	34.9%	(43.4%)
Waste Management	5 030	345	6.8%	1 390	27.6%	1 735	34.5%	1 408	25.2%	(1.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**426 865**	**222 131**	**52.0%**	**148 105**	**34.7%**	**370 236**	**86.7%**	**163 264**	**90.0%**	**(9.3%)**
Ratepayers and other	**318 731**	**185 376**	**58.2%**	**122 064**	**38.3%**	**307 440**	**96.5%**	**138 342**	**92.8%**	**(11.8%)**
Government - operating	81 016	27 312	33.7%	20 616	25.4%	47 928	59.2%	16 425	59.6%	25.5%
Government - capital	21 365	8 607	40.3%	4 888	22.9%	13 494	63.2%	7 947	-	(38.5%)
Interest	5 753	836	14.5%	538	9.3%	1 374	23.9%	550	26.2%	(2.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(365 706)**	**(213 457)**	**58.4%**	**(136 668)**	**37.4%**	**(350 126)**	**95.7%**	**(159 893)**	**82.1%**	**(14.5%)**
Suppliers and employees	(358 922)	(212 641)	59.2%	(135 907)	37.9%	(348 547)	97.1%	(159 015)	83.4%	(14.5%)
Finance charges	(6 698)	(817)	12.2%	(762)	11.4%	(1 578)	23.6%	(878)	24.0%	(13.2%)
Transfers and grants	(87)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 159**	**8 673**	**14.2%**	**11 437**	**18.7%**	**20 110**	**32.9%**	**3 371**	**119.7%**	**239.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**229**	**-**	**432**	**-**	**661**	**-**	**194**	**-**	**122.9%**
Proceeds on disposal of PPE	-	-	-	21	-	21	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	228	-	411	-	639	-	193	-	112.9%
Decrease (increase) in non-current investments	-	1	-	-	-	1	-	1	-	(100.0%)
Payments	**(53 910)**	**(6 697)**	**12.4%**	**(10 625)**	**19.7%**	**(17 322)**	**32.1%**	**(5 609)**	**17.3%**	**89.4%**
Capital assets	(53 910)	(6 697)	12.4%	(10 625)	19.7%	(17 322)	32.1%	(5 609)	17.3%	89.4%
Net Cash from/(used) Investing Activities	**(53 910)**	**(6 469)**	**12.0%**	**(10 192)**	**18.9%**	**(16 661)**	**30.9%**	**(5 415)**	**16.1%**	**88.2%**
Cash Flow from Financing Activities										
Receipts	**2 163**	**323**	**14.9%**	**239**	**11.0%**	**562**	**26.0%**	**184**	**104.0%**	**29.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 163	323	14.9%	239	11.0%	562	26.0%	184	104.0%	29.9%
Payments	**(3 160)**	**(834)**	**26.4%**	**(766)**	**24.2%**	**(1 600)**	**50.6%**	**(1 069)**	**-**	**(28.3%)**
Repayment of borrowing	(3 160)	(834)	26.4%	(766)	24.2%	(1 600)	50.6%	(1 069)	-	(28.3%)
Net Cash from/(used) Financing Activities	**(998)**	**(511)**	**51.2%**	**(527)**	**52.8%**	**(1 038)**	**104.0%**	**(885)**	**(375.1%)**	**(40.4%)**
Net Increase/(Decrease) in cash held	**6 252**	**1 694**	**27.1%**	**718**	**11.5%**	**2 411**	**38.6%**	**(2 929)**	**241.2%**	**(124.5%)**
Cash/cash equivalents at the year begin:	87 561	71 282	81.4%	72 976	83.3%	71 282	81.4%	105 230	8.4%	(30.7%)
Cash/cash equivalents at the year end:	**93 812**	**72 976**	**77.8%**	**73 693**	**78.6%**	**73 693**	**78.6%**	**102 301**	**116.8%**	**(28.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 038	16.5%	784	12.5%	491	7.8%	3 965	63.2%	6 278	13.9%	175	2.8%	3 397	54.0%
Trade and Other Receivables from Exchange Transactions - Electric	14 724	81.9%	1 148	6.4%	443	2.5%	1 656	9.2%	17 971	39.8%	14	.1%	1 908	10.0%
Receivables from Non-exchange Transactions - Property Rates	1 393	20.2%	335	4.9%	263	3.8%	4 902	71.1%	6 894	15.3%	5	.1%	1 980	28.0%
Receivables from Exchange Transactions - Waste Water Manageme	886	22.7%	395	10.1%	287	7.3%	2 337	59.8%	3 905	8.7%	198	5.1%	3 285	84.0%
Receivables from Exchange Transactions - Waste Management	748	24.3%	312	10.2%	223	7.2%	1 791	58.3%	3 073	6.8%	150	4.9%	2 464	80.0%
Receivables from Exchange Transactions - Property Rental Debtors	55	8.9%	50	8.1%	35	5.6%	476	77.4%	615	1.4%	8	1.3%	579	94.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	374	5.9%	366	5.7%	245	3.9%	5 385	84.5%	6 370	14.1%	5	.1%	1 954	30.0%
Total By Income Source	**19 218**	**42.6%**	**3 390**	**7.5%**	**1 986**	**4.4%**	**20 512**	**45.5%**	**45 106**	**100.0%**	**555**	**1.2%**	**15 567**	**34.0%**
Debtors Age Analysis By Customer Group														
Organs of State	284	24.8%	73	6.4%	42	3.7%	743	65.1%	1 142	2.5%	-	-	58	5.0%
Commercial	3 651	52.0%	356	5.1%	328	4.7%	2 691	38.3%	7 026	15.6%	-	-	969	13.0%
Households	5 626	23.6%	2 270	9.5%	1 357	5.7%	14 560	61.1%	23 812	52.8%	555	2.3%	13 390	56.0%
Other	9 657	73.6%	690	5.3%	260	2.0%	2 518	19.2%	13 126	29.1%	-	-	1 150	8.0%
Total By Customer Group	**19 218**	**42.6%**	**3 390**	**7.5%**	**1 986**	**4.4%**	**20 512**	**45.5%**	**45 106**	**100.0%**	**555**	**1.2%**	**15 567**	**34.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16 943	100.0%	-	-	-	-	-	-	16 943	77.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 231	84.3%	741	14.8%	47	.9%	-	-	5 019	22.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**21 174**	**96.4%**	**741**	**3.4%**	**47**	**.2%**	**-**	**-**	**21 962**	**100.0%**

Contact Details

Municipal Manager	Mr Soyisile Andreas Mokweni	023 615 8001
Financial Manager	Mr Conrad Fritz Hoffmann	023 615 8029

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**325 453**	**119 446**	**36.7%**	**88 013**	**27.0%**	**207 459**	**63.7%**	**86 660**	**61.7%**	**1.6%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	165	23	13.7%	47	28.6%	70	42.3%	67	41.9%	(29.7%)
Rental of facilities and equipment	179	15	8.5%	20	11.3%	35	19.7%	15	16.0%	31.8%
Interest earned - external investments	25 250	1 816	7.2%	4 742	18.8%	6 557	26.0%	5 119	28.6%	(7.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	65 996	25 678	38.9%	12 385	18.8%	38 063	57.7%	16 695	56.4%	(25.8%)
Transfers recognised - operational	231 458	91 681	39.6%	70 516	30.5%	162 196	70.1%	64 454	66.9%	9.4%
Other own revenue	2 405	234	9.7%	304	12.6%	538	22.4%	310	26.0%	(1.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**325 295**	**55 485**	**17.1%**	**82 675**	**25.4%**	**138 159**	**42.5%**	**77 876**	**34.4%**	**6.2%**
Employee related costs	143 559	30 396	21.2%	35 818	24.9%	66 213	46.1%	37 044	53.6%	(3.3%)
Remuneration of councillors	11 758	2 444	20.8%	2 485	21.1%	4 930	41.9%	2 315	45.9%	7.3%
Debt impairment	122	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 816	-	-	-	-	-	-	-	-	-
Finance charges	30	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	161 008	22 645	14.1%	44 372	27.6%	67 017	41.6%	38 517	26.1%	15.2%
Loss on disposal of PPE	2	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**158**	**63 961**		**5 339**		**69 300**		**8 784**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**158**	**63 961**		**5 339**		**69 300**		**8 784**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**158**	**63 961**		**5 339**		**69 300**		**8 784**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**158**	**63 961**		**5 339**		**69 300**		**8 784**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**158**	**63 961**		**5 339**		**69 300**		**8 784**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**6 547**	**1 191**	**18.2%**	**379**	**5.8%**	**1 570**	**24.0%**	**129**	**5.3%**	**193.1%**
National Government	694	508	73.1%	22	3.2%	529	76.3%	14	7.2%	55.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**694**	**508**	**73.1%**	**22**	**3.2%**	**529**	**76.3%**	**14**	**7.2%**	**55.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 853	683	11.7%	357	6.1%	1 041	17.8%	115	5.2%	209.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**6 547**	**1 191**	**18.2%**	**379**	**5.8%**	**1 570**	**24.0%**	**129**	**5.3%**	**193.1%**
Governance and Administration	**4 797**	**1 080**	**22.5%**	**292**	**6.1%**	**1 372**	**28.6%**	**59**	**11.9%**	**396.5%**
Executive & Council	19	-	-	2	9.1%	2	9.1%	-	52.5%	(100.0%)
Budget & Treasury Office	64	4	6.7%	-	-	4	6.7%	-	-	-
Corporate Services	4 714	1 076	22.8%	290	6.2%	1 366	29.0%	59	10.8%	393.6%
Community and Public Safety	**1 052**	**16**	**1.5%**	**68**	**6.5%**	**84**	**8.0%**	**50**	**.8%**	**36.2%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 031	3	.3%	64	6.2%	68	6.5%	50	.8%	27.9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	21	13	60.2%	4	19.8%	17	80.1%	-	-	(100.0%)
Economic and Environmental Services	**699**	**95**	**13.6%**	**19**	**2.7%**	**114**	**16.3%**	**20**	**8.8%**	**(7.2%)**
Planning and Development	2	-	-	-	-	-	-	18	15.8%	(100.0%)
Road Transport	697	95	13.6%	19	2.7%	114	16.4%	2	5.1%	848.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**343 339**	**117 564**	**34.2%**	**91 612**	**26.7%**	**209 176**	**60.9%**	**89 490**	**61.3%**	**2.4%**
Ratepayers and other	**80 433**	**22 020**	**27.4%**	**15 811**	**19.7%**	**37 830**	**47.0%**	**18 521**	**50.7%**	**(14.6%)**
Government - operating	237 656	90 009	37.9%	70 374	29.6%	160 383	67.5%	64 537	65.4%	9.0%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	25 250	5 536	21.9%	5 427	21.5%	10 963	43.4%	6 431	49.7%	(15.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(340 027)**	**(59 184)**	**17.4%**	**(87 677)**	**25.8%**	**(146 860)**	**43.2%**	**(69 365)**	**40.0%**	**26.4%**
Suppliers and employees	(159 901)	(59 184)	37.0%	(87 677)	54.8%	(146 860)	91.8%	(69 365)	40.0%	26.4%
Finance charges	(29)	-	-	-	-	-	-	-	-	-
Transfers and grants	(180 097)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 312**	**58 381**	**1 762.8%**	**3 936**	**118.8%**	**62 316**	**1 881.6%**	**20 125**	**(4 773.4%)**	**(80.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(6 547)**	**(1 191)**	**18.2%**	**(379)**	**5.8%**	**(1 570)**	**24.0%**	**(129)**	**5.3%**	**193.1%**
Capital assets	(6 547)	(1 191)	18.2%	(379)	5.8%	(1 570)	24.0%	(129)	5.3%	193.1%
Net Cash from/(used) Investing Activities	**(6 547)**	**(1 191)**	**18.2%**	**(379)**	**5.8%**	**(1 570)**	**24.0%**	**(129)**	**5.3%**	**193.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 235)**	**57 190**	**(1 767.8%)**	**3 557**	**(109.9%)**	**60 746**	**(1 877.8%)**	**19 996**	**(546.1%)**	**(82.2%)**
Cash/cash equivalents at the year begin:	395 690	428 987	108.4%	486 177	122.9%	428 987	108.4%	444 265	105.9%	9.4%
Cash/cash equivalents at the year end:	**392 455**	**486 177**	**123.9%**	**489 734**	**124.8%**	**489 734**	**124.8%**	**464 261**	**128.6%**	**5.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69	5.4%	6	.4%	7	.5%	1 195	93.6%	1 276	100.0%	-	-	-	-
Total By Income Source	**69**	**5.4%**	**6**	**.4%**	**7**	**.5%**	**1 195**	**93.6%**	**1 276**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69	5.4%	6	.4%	7	.5%	1 195	93.6%	1 276	100.0%	-	-	-	-
Total By Customer Group	**69**	**5.4%**	**6**	**.4%**	**7**	**.5%**	**1 195**	**93.6%**	**1 276**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	103	85.2%	18	14.8%	-	-	-	-	121	100.0%
Total	**103**	**85.2%**	**18**	**14.8%**	**-**	**-**	**-**	**-**	**121**	**100.0%**

Contact Details

Municipal Manager	Mr Mike Mgajo	021 888 5130
Financial Manager	Mrs Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**321 989**	**105 747**	**32.8%**	**75 836**	**23.6%**	**181 584**	**56.4%**	**57 403**	**54.0%**	**32.1%**
Property rates	55 892	31 242	55.9%	8 272	14.8%	39 514	70.7%	6 521	75.6%	26.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	68 370	19 820	29.0%	17 230	25.2%	37 050	54.2%	14 583	46.8%	18.2%
Service charges - water revenue	44 390	9 132	20.6%	8 996	20.3%	18 128	40.8%	(3 700)	38.9%	(343.1%)
Service charges - sanitation revenue	16 726	5 149	30.8%	4 702	28.1%	9 851	58.9%	3 948	50.3%	19.1%
Service charges - refuse revenue	17 945	5 384	30.0%	5 305	29.6%	10 689	59.6%	4 369	52.3%	21.4%
Service charges - other	(1 872)	(172)	9.2%	(300)	16.0%	(472)	25.2%	444	62.6%	(167.5%)
Rental of facilities and equipment	2 750	304	11.1%	494	18.0%	798	29.0%	665	43.0%	(25.8%)
Interest earned - external investments	2 200	428	19.5%	631	28.7%	1 060	48.2%	602	59.2%	4.9%
Interest earned - outstanding debtors	4 000	2 175	54.4%	2 292	57.3%	4 467	111.7%	2 058	57.0%	11.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	8 019	3 538	44.1%	3 793	47.3%	7 331	91.4%	1 178	40.2%	222.1%
Licences and permits	2 508	702	28.0%	583	23.2%	1 285	51.2%	597	39.8%	(2.3%)
Agency services	2 100	514	24.5%	593	28.2%	1 107	52.7%	504	48.9%	17.6%
Transfers recognised - operational	86 840	25 935	29.9%	21 741	25.0%	47 676	54.9%	20 501	58.0%	6.0%
Other own revenue	12 121	1 595	13.2%	1 505	12.4%	3 100	25.6%	5 133	97.8%	(70.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**328 592**	**60 944**	**18.5%**	**73 286**	**22.3%**	**134 229**	**40.8%**	**58 860**	**41.6%**	**24.5%**
Employee related costs	126 083	28 422	22.5%	30 026	23.8%	58 448	46.4%	27 029	48.6%	11.1%
Remuneration of councillors	8 502	1 855	21.8%	1 855	21.8%	3 709	43.6%	1 755	44.5%	5.7%
Debt impairment	13 029	3 257	25.0%	3 257	25.0%	6 515	50.0%	3 303	50.0%	(1.4%)
Depreciation and asset impairment	19 941	-	-	4 591	23.0%	4 591	23.0%	-	6.7%	(100.0%)
Finance charges	13 731	2 638	19.2%	3 207	23.4%	5 845	42.6%	3 435	41.2%	(6.6%)
Bulk purchases	49 824	12 192	24.5%	10 863	21.8%	23 055	46.3%	9 533	45.0%	14.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	18 300	3 048	16.7%	4 079	22.3%	7 127	38.9%	3 162	28.6%	29.0%
Transfers and grants	850	-	-	361	42.4%	361	42.4%	-	-	(100.0%)
Other expenditure	78 332	9 532	12.2%	15 047	19.2%	24 579	31.4%	10 644	35.8%	41.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 603)**	**44 804**		**2 551**		**47 354**		**(1 457)**		
Transfers recognised - capital	62 851	7 019	11.2%	19 436	30.9%	26 455	42.1%	11 126	26.1%	74.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 248**	**51 823**		**21 986**		**73 809**		**9 670**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**56 248**	**51 823**		**21 986**		**73 809**		**9 670**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 248**	**51 823**		**21 986**		**73 809**		**9 670**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 248**	**51 823**		**21 986**		**73 809**		**9 670**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**73 594**	**7 460**	**10.1%**	**22 709**	**30.9%**	**30 169**	**41.0%**	**12 789**	**24.9%**	**77.6%**
National Government	28 925	2 548	8.8%	4 277	14.8%	6 825	23.6%	4 970	19.0%	(14.0%)
Provincial Government	29 502	4 560	15.5%	13 836	46.9%	18 396	62.4%	5 889	26.0%	134.9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 427**	**7 108**	**12.2%**	**18 113**	**31.0%**	**25 221**	**43.2%**	**10 860**	**22.0%**	**66.8%**
Borrowing	7 075	238	3.4%	3 626	51.2%	3 864	54.6%	73	24.1%	4 887.7%
Internally generated funds	8 093	114	1.4%	970	12.0%	1 084	13.4%	1 856	71.3%	(47.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**73 594**	**7 460**	**10.1%**	**22 709**	**30.9%**	**30 169**	**41.0%**	**12 789**	**24.9%**	**77.6%**
Governance and Administration	**3 494**	**110**	**3.1%**	**1 221**	**34.9%**	**1 330**	**38.1%**	**833**	**40.2%**	**46.6%**
Executive & Council	1 783	108	6.1%	423	23.7%	531	29.8%	217	34.5%	94.9%
Budget & Treasury Office	37	2	4.2%	1	2.1%	2	6.3%	536	36.6%	(99.9%)
Corporate Services	1 675	-	-	797	47.6%	797	47.6%	80	71.1%	900.6%
Community and Public Safety	**33 872**	**4 366**	**12.9%**	**13 651**	**40.3%**	**18 017**	**53.2%**	**5 889**	**28.7%**	**131.8%**
Community & Social Services	1 100	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 270	-	-	20	.6%	20	.6%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	29 502	4 366	14.8%	13 631	46.2%	17 997	61.0%	5 889	28.7%	131.4%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 399**	**884**	**20.1%**	**1 604**	**36.5%**	**2 488**	**56.6%**	**2 288**	**30.6%**	**(29.9%)**
Planning and Development	-	193	-	205	-	399	-	554	22.2%	(63.0%)
Road Transport	4 399	691	15.7%	1 399	31.8%	2 090	47.5%	1 734	34.7%	(19.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 830**	**2 100**	**6.6%**	**6 233**	**19.6%**	**8 333**	**26.2%**	**3 778**	**20.6%**	**65.0%**
Electricity	549	24	4.4%	958	174.5%	982	179.0%	954	11.7%	.4%
Water	7 746	60	.8%	2 619	33.8%	2 680	34.6%	2 080	28.5%	25.9%
Waste Water Management	23 535	2 015	8.6%	2 656	11.3%	4 671	19.8%	744	20.4%	256.9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**371 811**	**111 128**	**29.9%**	**117 405**	**31.6%**	**228 533**	**61.5%**	**123 320**	**67.7%**	**(4.8%)**
Ratepayers and other	**215 920**	**73 071**	**33.8%**	**60 544**	**28.0%**	**133 616**	**61.9%**	**87 673**	**76.2%**	**(30.9%)**
Government - operating	86 840	29 241	33.7%	20 599	23.7%	49 840	57.4%	20 190	61.4%	2.0%
Government - capital	62 851	6 212	9.9%	33 338	53.0%	39 551	62.9%	12 798	50.3%	160.5%
Interest	6 200	2 603	42.0%	2 923	47.1%	5 526	89.1%	2 659	57.4%	9.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(294 772)**	**(89 393)**	**30.3%**	**(76 247)**	**25.9%**	**(165 641)**	**56.2%**	**(106 051)**	**66.9%**	**(28.1%)**
Suppliers and employees	(281 041)	(86 756)	30.9%	(73 041)	26.0%	(159 796)	56.9%	(102 616)	68.4%	(28.8%)
Finance charges	(13 731)	(2 638)	19.2%	(3 207)	23.4%	(5 845)	42.6%	(3 435)	41.2%	(6.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**77 039**	**21 734**	**28.2%**	**41 158**	**53.4%**	**62 892**	**81.6%**	**17 269**	**70.8%**	**138.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(73 594)**	**(7 460)**	**10.1%**	**(23 676)**	**32.2%**	**(31 136)**	**42.3%**	**(12 816)**	**24.9%**	**84.7%**
Capital assets	(73 594)	(7 460)	10.1%	(23 676)	32.2%	(31 136)	42.3%	(12 816)	24.9%	84.7%
Net Cash from/(used) Investing Activities	**(73 594)**	**(7 460)**	**10.1%**	**(23 676)**	**32.2%**	**(31 136)**	**42.3%**	**(12 816)**	**26.2%**	**84.7%**
Cash Flow from Financing Activities										
Receipts	**7 326**	**-**	**-**	**-**	**-**	**-**	**-**	**6**	**.1%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 075	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	-	-	-	-	-	-	6	2.5%	(100.0%)
Payments	**(8 000)**	**(922)**	**11.5%**	**(2 286)**	**28.6%**	**(3 207)**	**40.1%**	**(2 160)**	**35.2%**	**5.8%**
Repayment of borrowing	(8 000)	(922)	11.5%	(2 286)	28.6%	(3 207)	40.1%	(2 160)	35.2%	5.8%
Net Cash from/(used) Financing Activities	**(674)**	**(922)**	**136.7%**	**(2 286)**	**339.0%**	**(3 207)**	**475.7%**	**(2 154)**	**(122.3%)**	**6.1%**
Net Increase/(Decrease) in cash held	**2 770**	**13 353**	**482.0%**	**15 196**	**548.6%**	**28 549**	**1 030.6%**	**2 299**	**2 976.0%**	**560.9%**
Cash/cash equivalents at the year begin:	9 028	27 545	305.1%	40 898	453.0%	27 545	305.1%	47 118	116.9%	(13.2%)
Cash/cash equivalents at the year end:	**11 798**	**40 898**	**346.7%**	**56 093**	**475.5%**	**56 093**	**475.5%**	**49 418**	**256.5%**	**13.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 063	9.1%	2 117	6.3%	925	2.7%	27 670	81.9%	33 775	22.6%	-	-	37 523	111.0%
Trade and Other Receivables from Exchange Transactions - Electric	2 875	62.2%	670	14.5%	139	3.0%	941	20.3%	4 625	3.1%	-	-	7 428	160.0%
Receivables from Non-exchange Transactions - Property Rates	1 831	7.6%	1 265	5.3%	826	3.4%	20 038	83.6%	23 960	16.0%	-	-	20 472	85.0%
Receivables from Exchange Transactions - Waste Water Manageme	1 562	6.4%	1 148	4.7%	823	3.4%	20 877	85.5%	24 411	16.3%	-	-	25 607	104.0%
Receivables from Exchange Transactions - Waste Management	1 975	6.9%	1 292	4.5%	953	3.3%	24 519	85.3%	28 739	19.2%	-	-	29 058	101.0%
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(388.3%)	-	-	-	-	1	488.3%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	24 267	100.0%	24 267	16.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(360)	(3.7%)	294	3.0%	316	3.2%	9 526	97.4%	9 776	6.5%	-	-	2 962	30.0%
Total By Income Source	**10 945**	**7.3%**	**6 787**	**4.5%**	**3 981**	**2.7%**	**127 839**	**85.5%**	**149 553**	**100.0%**	**-**	**-**	**123 050**	**82.0%**
Debtors Age Analysis By Customer Group														
Organs of State	486	22.2%	517	23.5%	109	5.0%	1 083	49.3%	2 194	1.5%	-	-	-	-
Commercial	2 028	16.1%	1 007	8.0%	374	3.0%	9 197	73.0%	12 606	8.4%	-	-	-	-
Households	5 224	4.2%	4 031	3.3%	3 283	2.7%	110 871	89.8%	123 410	82.5%	-	-	-	-
Other	3 206	28.3%	1 233	10.9%	216	1.9%	6 688	59.0%	11 342	7.6%	-	-	123 050	1 084.0%
Total By Customer Group	**10 945**	**7.3%**	**6 787**	**4.5%**	**3 981**	**2.7%**	**127 839**	**85.5%**	**149 553**	**100.0%**	**-**	**-**	**123 050**	**82.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	2.5%	15	53.8%	10	33.8%	3	9.9%	28	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1**	**2.5%**	**15**	**53.8%**	**10**	**33.8%**	**3**	**9.9%**	**28**	**100.0%**

Contact Details

Municipal Manager	Mr H S D Wallace	028 214 3300
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**746 724**	**188 122**	**25.2%**	**181 142**	**24.3%**	**369 264**	**49.5%**	**167 081**	**49.5%**	**8.4%**
Property rates	126 921	34 077	26.8%	32 137	25.3%	66 214	52.2%	36 159	50.6%	(11.1%)
Property rates - penalties and collection charges	1 000	202	20.2%	210	21.0%	411	41.1%	225	48.6%	(6.8%)
Service charges - electricity revenue	284 936	76 416	26.8%	63 606	22.3%	140 022	49.1%	61 562	51.6%	3.3%
Service charges - water revenue	98 642	19 922	20.2%	21 880	22.2%	41 802	42.4%	20 691	42.3%	5.7%
Service charges - sanitation revenue	60 917	14 447	23.7%	15 303	25.1%	29 750	48.8%	14 144	46.2%	8.2%
Service charges - refuse revenue	52 934	13 243	25.0%	13 212	25.0%	26 455	50.0%	11 823	49.8%	11.7%
Service charges - other	-	-	-	0	-	0	-	-	-	(100.0%)
Rental of facilities and equipment	8 551	1 810	21.2%	2 779	32.5%	4 589	53.7%	2 672	54.9%	4.0%
Interest earned - external investments	7 714	1 478	19.2%	1 438	18.6%	2 916	37.8%	2 021	75.0%	(28.8%)
Interest earned - outstanding debtors	2 204	524	23.8%	510	23.2%	1 034	46.9%	542	50.9%	(5.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 079	1 656	27.2%	1 760	29.0%	3 417	56.2%	1 080	31.3%	63.0%
Licences and permits	2 046	503	24.6%	494	24.1%	997	48.7%	433	49.9%	14.0%
Agency services	2 250	544	24.2%	626	27.8%	1 170	52.0%	544	47.1%	15.1%
Transfers recognised - operational	68 984	18 511	26.8%	22 058	32.0%	40 569	58.8%	8 798	59.3%	150.7%
Other own revenue	23 546	4 789	20.3%	5 130	21.8%	9 919	42.1%	6 386	38.9%	(19.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**824 059**	**167 896**	**20.4%**	**206 418**	**25.0%**	**374 313**	**45.4%**	**197 183**	**45.9%**	**4.7%**
Employee related costs	250 842	55 600	22.2%	69 056	27.5%	124 656	49.7%	62 467	49.2%	10.5%
Remuneration of councillors	7 577	1 845	24.4%	1 866	24.6%	3 711	49.0%	1 683	47.6%	10.9%
Debt impairment	-	-	-	-	-	-	-	250	50.0%	(100.0%)
Depreciation and asset impairment	103 810	25 952	25.0%	25 952	25.0%	51 905	50.0%	26 879	50.0%	(3.4%)
Finance charges	42 292	153	.4%	14 373	34.0%	14 526	34.3%	13 661	36.3%	5.2%
Bulk purchases	156 893	39 026	24.9%	33 500	21.4%	72 526	46.2%	27 923	47.3%	20.0%
Other Materials	15 055	2 141	14.2%	3 974	26.4%	6 115	40.6%	4 041	49.2%	(1.7%)
Contracted services	74 909	12 678	16.9%	16 301	21.8%	28 979	38.7%	12 567	28.1%	29.7%
Transfers and grants	38 766	9 424	24.3%	9 557	24.7%	18 981	49.0%	9 884	70.7%	(3.3%)
Other expenditure	133 917	21 076	15.7%	31 838	23.8%	52 914	39.5%	37 829	42.3%	(15.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(77 335)**	**20 227**		**(25 276)**		**(5 049)**		**(30 102)**		
Transfers recognised - capital	39 387	3 500	8.9%	8 301	21.1%	11 801	30.0%	20 906	46.0%	(60.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(37 947)**	**23 726**		**(16 975)**		**6 751**		**(9 196)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(37 947)**	**23 726**		**(16 975)**		**6 751**		**(9 196)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37 947)**	**23 726**		**(16 975)**		**6 751**		**(9 196)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(37 947)**	**23 726**		**(16 975)**		**6 751**		**(9 196)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**109 897**	**27 214**	**24.8%**	**16 223**	**14.8%**	**43 437**	**39.5%**	**31 119**	**25.9%**	**(47.9%)**
National Government	22 355	1 594	7.1%	3 634	16.3%	5 228	23.4%	18 345	54.4%	(80.2%)
Provincial Government	13 673	1 906	13.9%	518	3.8%	2 424	17.7%	2 571	28.6%	(79.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 028**	**3 500**	**9.7%**	**4 152**	**11.5%**	**7 652**	**21.2%**	**20 916**	**48.0%**	**(80.1%)**
Borrowing	59 861	22 844	38.2%	11 001	18.4%	33 845	56.5%	7 188	10.2%	53.0%
Internally generated funds	10 425	870	8.3%	1 070	10.3%	1 940	18.6%	3 014	26.0%	(64.5%)
Public contributions and donations	3 583	-	-	-	-	-	-	-	18.2%	-
Capital Expenditure Standard Classification	**109 897**	**27 214**	**24.8%**	**16 223**	**14.8%**	**43 437**	**39.5%**	**31 119**	**25.9%**	**(47.9%)**
Governance and Administration	**9 977**	**1 401**	**14.0%**	**727**	**7.3%**	**2 128**	**21.3%**	**2 239**	**18.9%**	**(67.5%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	9 977	1 401	14.0%	727	7.3%	2 128	21.3%	2 239	18.9%	(67.5%)
Community and Public Safety	**16 405**	**1 503**	**9.2%**	**379**	**2.3%**	**1 882**	**11.5%**	**2 663**	**27.1%**	**(85.8%)**
Community & Social Services	-	-	-	379	-	379	-	102	15.6%	272.5%
Sport And Recreation	5 225	21	.4%	-	-	21	.4%	-	.5%	-
Public Safety	-	-	-	-	-	-	-	7	2.3%	(100.0%)
Housing	11 180	1 482	13.3%	-	-	1 482	13.3%	2 554	32.1%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 870**	**1 893**	**10.6%**	**3 984**	**22.3%**	**5 877**	**32.9%**	**2 588**	**33.1%**	**53.9%**
Planning and Development	-	-	-	-	-	-	-	1 742	112.8%	(100.0%)
Road Transport	17 870	1 893	10.6%	3 984	22.3%	5 877	32.9%	846	16.7%	371.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**65 644**	**22 417**	**34.1%**	**11 133**	**17.0%**	**33 550**	**51.1%**	**23 630**	**25.7%**	**(52.9%)**
Electricity	37 194	16 537	44.5%	3 090	8.3%	19 627	52.8%	851	1.7%	263.2%
Water	15 900	3 866	24.3%	5 718	36.0%	9 584	60.3%	17 203	48.9%	(66.8%)
Waste Water Management	11 150	1 821	16.3%	1 824	16.4%	3 646	32.7%	5 118	35.6%	(64.4%)
Waste Management	1 400	193	13.8%	501	35.8%	693	49.5%	458	6.5%	9.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**770 720**	**197 248**	**25.6%**	**192 222**	**24.9%**	**389 471**	**50.5%**	**189 831**	**49.5%**	**1.3%**
Ratepayers and other	**652 431**	**173 235**	**26.6%**	**159 915**	**24.5%**	**333 151**	**51.1%**	**157 563**	**48.9%**	**1.5%**
Government - operating	68 984	18 511	26.8%	22 058	32.0%	40 569	58.8%	8 798	59.3%	150.7%
Government - capital	39 387	3 500	8.9%	8 301	21.1%	11 801	30.0%	20 906	47.2%	(60.3%)
Interest	9 918	2 002	20.2%	1 949	19.6%	3 950	39.8%	2 563	67.8%	(24.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(703 180)**	**(149 166)**	**21.2%**	**(191 193)**	**27.2%**	**(340 360)**	**48.4%**	**(171 879)**	**47.7%**	**11.2%**
Suppliers and employees	(622 122)	(139 590)	22.4%	(167 263)	26.9%	(306 852)	49.3%	(148 334)	47.3%	12.8%
Finance charges	(42 292)	(153)	.4%	(14 373)	34.0%	(14 526)	34.3%	(13 661)	36.3%	5.2%
Transfers and grants	(38 766)	(9 424)	24.3%	(9 557)	24.7%	(18 981)	49.0%	(9 884)	70.7%	(3.3%)
Net Cash from/(used) Operating Activities	**67 541**	**48 082**	**71.2%**	**1 029**	**1.5%**	**49 111**	**72.7%**	**17 952**	**61.8%**	**(94.3%)**
Cash Flow from Investing Activities										
Receipts	**(1 729)**	**(902)**	**52.2%**	**(1 353)**	**78.3%**	**(2 255)**	**130.5%**	**(1 311)**	**(7.9%)**	**3.2%**
Proceeds on disposal of PPE	3 583	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	48	0	.5%	9	19.0%	9	19.5%	8	87.5%	14.9%
Decrease (increase) in non-current investments	(5 359)	(902)	16.8%	(1 362)	25.4%	(2 265)	42.3%	(1 319)	64.1%	3.3%
Payments	**(109 897)**	**(27 214)**	**24.8%**	**(16 223)**	**14.8%**	**(43 437)**	**39.5%**	**(31 119)**	**23.5%**	**(47.9%)**
Capital assets	(109 897)	(27 214)	24.8%	(16 223)	14.8%	(43 437)	39.5%	(31 119)	23.5%	(47.9%)
Net Cash from/(used) Investing Activities	**(111 626)**	**(28 116)**	**25.2%**	**(17 576)**	**15.7%**	**(45 692)**	**40.9%**	**(32 430)**	**30.2%**	**(45.8%)**
Cash Flow from Financing Activities										
Receipts	**55 004**	**1 427**	**2.6%**	**515**	**.9%**	**1 942**	**3.5%**	**248**	**5.5%**	**108.0%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 300	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 704	1 427	38.5%	515	13.9%	1 942	52.4%	248	61.3%	108.0%
Payments	**(18 032)**	**(3 806)**	**21.1%**	**(7 745)**	**43.0%**	**(11 552)**	**64.1%**	**(8 052)**	**53.8%**	**(3.8%)**
Repayment of borrowing	(18 032)	(3 806)	21.1%	(7 745)	43.0%	(11 552)	64.1%	(8 052)	53.8%	(3.8%)
Net Cash from/(used) Financing Activities	**36 973**	**(2 379)**	**(6.4%)**	**(7 230)**	**(19.6%)**	**(9 610)**	**(26.0%)**	**(7 804)**	**(15.2%)**	**(7.4%)**
Net Increase/(Decrease) in cash held	**(7 112)**	**17 586**	**(247.3%)**	**(23 777)**	**334.3%**	**(6 191)**	**87.0%**	**(22 282)**	**(69.0%)**	**6.7%**
Cash/cash equivalents at the year begin:	91 518	84 269	92.1%	101 855	111.3%	84 269	92.1%	158 988	124.0%	(35.9%)
Cash/cash equivalents at the year end:	**84 406**	**101 855**	**120.7%**	**78 078**	**92.5%**	**78 078**	**92.5%**	**136 707**	**156.0%**	**(42.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 331	71.4%	286	2.2%	170	1.3%	3 285	25.1%	13 073	18.9%	-	-	4 264	32.0%
Trade and Other Receivables from Exchange Transactions - Electric	11 286	77.4%	427	2.9%	300	2.1%	2 563	17.6%	14 577	21.1%	-	-	1 270	8.0%
Receivables from Non-exchange Transactions - Property Rates	11 662	70.1%	435	2.6%	297	1.8%	4 246	25.5%	16 640	24.1%	-	-	3 907	23.0%
Receivables from Exchange Transactions - Waste Water Manageme	5 559	65.3%	205	2.4%	142	1.7%	2 603	30.6%	8 508	12.3%	-	-	2 853	33.0%
Receivables from Exchange Transactions - Waste Management	4 167	68.3%	154	2.5%	100	1.6%	1 684	27.6%	6 104	8.8%	-	-	1 573	25.0%
Receivables from Exchange Transactions - Property Rental Debtors	151	46.2%	16	4.9%	14	4.3%	146	44.7%	327	.5%	-	-	221	67.0%
Interest on Arrear Debtor Accounts	57	1.4%	29	.7%	30	.7%	3 959	97.2%	4 074	5.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 550	43.6%	264	4.5%	162	2.8%	2 868	49.1%	5 844	8.5%	-	-	2 826	48.0%
Total By Income Source	**44 763**	**64.7%**	**1 815**	**2.6%**	**1 215**	**1.8%**	**21 354**	**30.9%**	**69 147**	**100.0%**	**-**	**-**	**16 916**	**24.0%**
Debtors Age Analysis By Customer Group														
Organs of State	710	48.8%	193	13.3%	36	2.5%	514	35.4%	1 454	2.1%	-	-	-	-
Commercial	6 576	87.8%	91	1.2%	194	2.6%	627	8.4%	7 487	10.8%	-	-	646	8.0%
Households	37 477	62.2%	1 530	2.5%	985	1.6%	20 213	33.6%	60 205	87.1%	-	-	16 270	27.0%
Other	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Total By Customer Group	**44 763**	**64.7%**	**1 815**	**2.6%**	**1 215**	**1.8%**	**21 354**	**30.9%**	**69 147**	**100.0%**	**-**	**-**	**16 916**	**24.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 234	100.0%	-	-	-	-	-	-	1 234	17.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 162	100.0%	-	-	-	-	-	-	2 162	30.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 737	100.0%	-	-	-	-	-	-	3 737	52.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 133**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 133**	**100.0%**

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**227 882**	**84 820**	**37.2%**	**45 339**	**19.9%**	**130 159**	**57.1%**	**46 541**	**63.7%**	**(2.6%)**
Property rates	39 103	38 994	99.7%	(13)	-	38 981	99.7%	4	100.9%	(394.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 999	18 144	24.9%	18 039	24.7%	36 182	49.6%	16 374	50.9%	10.2%
Service charges - water revenue	18 739	3 962	21.1%	4 311	23.0%	8 273	44.2%	4 084	46.3%	5.6%
Service charges - sanitation revenue	7 352	1 870	25.4%	2 025	27.5%	3 895	53.0%	1 694	53.4%	19.5%
Service charges - refuse revenue	11 175	2 823	25.3%	2 834	25.4%	5 657	50.6%	2 572	51.8%	10.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 898	1 220	20.7%	1 796	30.5%	3 016	51.1%	1 571	52.2%	14.3%
Interest earned - external investments	1 650	335	20.3%	384	23.3%	718	43.5%	407	40.3%	(5.7%)
Interest earned - outstanding debtors	737	139	18.9%	199	27.0%	339	45.9%	167	42.7%	19.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 186	136	11.5%	112	9.5%	249	21.0%	253	34.4%	(55.6%)
Licences and permits	1 373	271	19.8%	306	22.3%	578	42.1%	259	45.2%	18.2%
Agency services	1 029	267	25.9%	313	30.4%	580	56.3%	302	43.2%	3.7%
Transfers recognised - operational	62 543	15 231	24.4%	13 303	21.3%	28 534	45.6%	18 117	68.8%	(26.6%)
Other own revenue	4 097	1 427	34.8%	1 728	42.2%	3 155	77.0%	735	48.1%	135.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	2	-	(100.0%)
Operating Expenditure	**230 484**	**40 828**	**17.7%**	**57 384**	**24.9%**	**98 212**	**42.6%**	**50 696**	**46.6%**	**13.2%**
Employee related costs	78 244	16 063	20.5%	19 759	25.3%	35 822	45.8%	17 806	46.4%	11.0%
Remuneration of councillors	3 338	769	23.0%	768	23.0%	1 537	46.0%	728	46.2%	5.5%
Debt impairment	1 110	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 933	-	-	-	-	-	-	-	-	-
Finance charges	119	-	-	53	44.4%	53	44.4%	62	52.1%	(14.7%)
Bulk purchases	50 900	12 509	24.6%	15 477	30.4%	27 987	55.0%	13 790	57.2%	12.2%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 937	497	16.9%	751	25.6%	1 248	42.5%	662	41.0%	13.5%
Transfers and grants	-	-	-	-	-	-	-	1	-	(100.0%)
Other expenditure	86 903	10 989	12.6%	20 576	23.7%	31 565	36.3%	17 646	47.2%	16.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 602)**	**43 992**		**(12 046)**		**31 947**		**(4 155)**		
Transfers recognised - capital	13 417	5 063	37.7%	4 789	35.7%	9 852	73.4%	4 457	85.3%	7.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 815**	**49 055**		**(7 257)**		**41 798**		**302**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 815**	**49 055**		**(7 257)**		**41 798**		**302**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 815**	**49 055**		**(7 257)**		**41 798**		**302**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 815**	**49 055**		**(7 257)**		**41 798**		**302**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**24 484**	**4 792**	**19.6%**	**8 519**	**34.8%**	**13 311**	**54.4%**	**6 858**	**26.3%**	**24.2%**
National Government	11 912	1 870	15.7%	4 217	35.4%	6 087	51.1%	4 161	-	1.4%
Provincial Government	1 504	1 322	87.9%	714	47.4%	2 036	135.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 417**	**3 192**	**23.8%**	**4 931**	**36.7%**	**8 123**	**60.5%**	**4 161**	**-**	**18.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 068	1 600	14.5%	3 589	32.4%	5 188	46.9%	2 698	-	33.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**24 484**	**4 792**	**19.6%**	**8 519**	**34.8%**	**13 311**	**54.4%**	**6 858**	**26.3%**	**24.2%**
Governance and Administration	**457**	**45**	**9.9%**	**79**	**17.3%**	**124**	**27.2%**	**76**	**40.0%**	**4.2%**
Executive & Council	7	-	-	3	36.5%	3	36.5%	43	-	(94.0%)
Budget & Treasury Office	-	37	-	30	-	67	-	-	-	(100.0%)
Corporate Services	450	9	1.9%	46	10.3%	55	12.3%	33	13.8%	40.1%
Community and Public Safety	**3 712**	**1 679**	**45.2%**	**1 789**	**48.2%**	**3 469**	**93.5%**	**128**	**12.6%**	**1 294.8%**
Community & Social Services	3 712	1 619	43.6%	1 789	48.2%	3 408	91.8%	128	12.6%	1 294.8%
Sport And Recreation	-	60	-	-	-	60	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 917**	**241**	**2.7%**	**2 891**	**32.4%**	**3 131**	**35.1%**	**1 703**	**16.2%**	**69.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 917	241	2.7%	2 891	32.4%	3 131	35.1%	1 703	16.2%	69.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 399**	**2 827**	**24.8%**	**3 760**	**33.0%**	**6 587**	**57.8%**	**4 951**	**39.2%**	**(24.1%)**
Electricity	2 160	221	10.2%	896	41.5%	1 117	51.7%	662	27.6%	35.3%
Water	100	-	-	32	31.8%	32	31.8%	2 603	32.2%	(98.8%)
Waste Water Management	8 925	2 590	29.0%	2 831	31.7%	5 421	60.7%	1 686	99.5%	67.9%
Waste Management	214	16	7.7%	1	.5%	18	8.2%	-	.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**238 126**	**54 216**	**22.8%**	**63 071**	**26.5%**	**117 288**	**49.3%**	**64 797**	**58.9%**	**(2.7%)**
Ratepayers and other	**160 099**	**33 448**	**20.9%**	**45 001**	**28.1%**	**78 449**	**49.0%**	**40 979**	**55.6%**	**9.8%**
Government - operating	62 543	14 522	23.2%	17 541	28.0%	32 063	51.3%	17 071	64.8%	2.8%
Government - capital	13 417	5 772	43.0%	-	-	5 772	43.0%	6 176	74.6%	(100.0%)
Interest	2 067	474	22.9%	529	25.6%	1 003	48.5%	572	39.4%	(7.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(220 511)**	**(40 976)**	**18.6%**	**(45 335)**	**20.6%**	**(86 311)**	**39.1%**	**(53 623)**	**50.6%**	**(15.5%)**
Suppliers and employees	(220 233)	(40 976)	18.6%	(45 335)	20.6%	(86 311)	39.2%	(53 623)	50.6%	(15.5%)
Finance charges	(278)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**17 615**	**13 240**	**75.2%**	**17 736**	**100.7%**	**30 977**	**175.9%**	**11 174**	**131.6%**	**58.7%**
Cash Flow from Investing Activities										
Receipts	**5**	**0**	**8.3%**	**-**	**-**	**0**	**8.3%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5	0	8.3%	-	-	0	8.3%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(21 504)**	**(4 737)**	**22.0%**	**(9 560)**	**44.5%**	**(14 297)**	**66.5%**	**(6 858)**	**29.2%**	**39.4%**
Capital assets	(21 504)	(4 737)	22.0%	(9 560)	44.5%	(14 297)	66.5%	(6 858)	29.2%	39.4%
Net Cash from/(used) Investing Activities	**(21 499)**	**(4 737)**	**22.0%**	**(9 560)**	**44.5%**	**(14 297)**	**66.5%**	**(6 858)**	**29.2%**	**39.4%**
Cash Flow from Financing Activities										
Receipts	**204**	**17**	**8.2%**	**15**	**7.6%**	**32**	**15.8%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	204	17	8.2%	15	7.6%	32	15.8%	-	-	(100.0%)
Payments	**(400)**	**-**	**-**	**-**	**-**	**-**	**-**	**(62)**	**-**	**(100.0%)**
Repayment of borrowing	(400)	-	-	-	-	-	-	(62)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(196)**	**17**	**(8.5%)**	**15**	**(7.9%)**	**32**	**(16.4%)**	**(62)**	**(21.5%)**	**(124.9%)**
Net Increase/(Decrease) in cash held	**(4 080)**	**8 520**	**(208.8%)**	**8 192**	**(200.8%)**	**16 712**	**(409.6%)**	**4 254**	**(446.3%)**	**92.6%**
Cash/cash equivalents at the year begin:	15 931	21 931	137.7%	30 452	191.1%	21 931	137.7%	42 828	174.7%	(28.9%)
Cash/cash equivalents at the year end:	**11 851**	**30 452**	**256.9%**	**38 644**	**326.1%**	**38 644**	**326.1%**	**47 082**	**456.2%**	**(17.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 000	52.0%	178	4.6%	124	3.2%	1 540	40.1%	3 843	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 531	82.6%	221	2.8%	79	1.0%	1 073	13.6%	7 904	35.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 791	36.0%	109	2.2%	1 316	26.5%	1 756	35.3%	4 972	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	646	51.0%	58	4.6%	40	3.2%	521	41.2%	1 265	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 017	54.5%	77	4.1%	52	2.8%	720	38.6%	1 864	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	89.6%	0	.2%	0	.2%	0	10.1%	4	-	-	-	-	-
Interest on Arrear Debtor Accounts	16	1.6%	9	1.0%	35	3.6%	906	93.8%	966	4.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(542)	(43.8%)	82	6.6%	56	4.5%	1 640	132.7%	1 236	5.6%	-	-	-	-
Total By Income Source	**11 461**	**52.0%**	**734**	**3.3%**	**1 702**	**7.7%**	**8 156**	**37.0%**	**22 053**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	76	8.1%	14	1.5%	395	41.9%	457	48.5%	941	4.3%	-	-	-	-
Commercial	2 768	71.9%	66	1.7%	27	.7%	989	25.7%	3 849	17.5%	-	-	-	-
Households	8 599	50.7%	652	3.8%	1 068	6.3%	6 642	39.2%	16 961	76.9%	-	-	-	-
Other	18	6.0%	1	.3%	213	70.6%	70	23.1%	301	1.4%	-	-	-	-
Total By Customer Group	**11 461**	**52.0%**	**734**	**3.3%**	**1 702**	**7.7%**	**8 156**	**37.0%**	**22 053**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 211	100.0%	-	-	-	-	-	-	6 211	76.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	633	100.0%	-	-	-	-	-	-	633	7.8%
VAT (output less input)	377	100.0%	-	-	-	-	-	-	377	4.7%
Pensions / Retirement	873	100.0%	-	-	-	-	-	-	873	10.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8 094**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8 094**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager	H Schlebusch	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**170 751**	**59 838**	**35.0%**	**33 158**	**19.4%**	**92 996**	**54.5%**	**30 110**	**49.2%**	**10.1%**
Property rates	25 472	26 821	105.3%	481	1.9%	27 303	107.2%	(794)	99.8%	(160.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54 577	15 499	28.4%	13 045	23.9%	28 544	52.3%	12 912	43.9%	1.0%
Service charges - water revenue	10 778	2 551	23.7%	2 061	19.1%	4 611	42.8%	2 507	38.5%	(17.8%)
Service charges - sanitation revenue	12 338	3 305	26.8%	2 609	21.1%	5 914	47.9%	3 137	44.1%	(16.8%)
Service charges - refuse revenue	6 886	1 882	27.3%	1 399	20.3%	3 281	47.7%	1 813	44.8%	(22.8%)
Service charges - other	26	1	2.2%	(2)	(6.8%)	(1)	(4.7%)	(0)	124.6%	330.8%
Rental of facilities and equipment	1 004	(818)	(81.5%)	1 320	131.5%	502	50.0%	284	82.0%	364.2%
Interest earned - external investments	300	117	39.0%	32	10.6%	149	49.5%	113	13.0%	(71.9%)
Interest earned - outstanding debtors	1 635	304	18.6%	2	.1%	306	18.7%	322	33.0%	(99.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 769	870	49.2%	862	48.7%	1 732	97.9%	301	46.7%	186.4%
Licences and permits	570	428	75.2%	484	85.0%	913	160.2%	212	48.3%	128.6%
Agency services	1 350	6	.4%	6	.5%	12	.9%	277	47.3%	(97.8%)
Transfers recognised - operational	52 908	8 633	16.3%	10 602	20.0%	19 235	36.4%	8 774	32.0%	20.8%
Other own revenue	1 140	240	21.0%	255	22.4%	495	43.4%	253	37.6%	.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**178 417**	**28 221**	**15.8%**	**42 736**	**24.0%**	**70 957**	**39.8%**	**34 774**	**37.9%**	**22.9%**
Employee related costs	56 061	12 593	22.5%	13 154	23.5%	25 747	45.9%	12 029	41.0%	9.4%
Remuneration of councillors	3 000	694	23.1%	694	23.1%	1 387	46.2%	686	45.1%	1.1%
Debt impairment	4 637	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 002	-	-	3 001	50.0%	3 001	50.0%	3 191	48.1%	(6.0%)
Finance charges	7 386	-	-	1 404	19.0%	1 404	19.0%	2 072	26.3%	(32.3%)
Bulk purchases	37 410	8 262	22.1%	7 969	21.3%	16 231	43.4%	8 702	42.0%	(8.4%)
Other Materials	2 196	149	6.8%	241	11.0%	390	17.8%	1 081	134.4%	(77.7%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 390	345	24.8%	270	19.4%	615	44.2%	327	36.6%	(17.4%)
Other expenditure	60 335	6 178	10.2%	16 004	26.5%	22 183	36.8%	6 687	31.1%	139.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 666)**	**31 617**		**(9 578)**		**22 039**		**(4 664)**		
Transfers recognised - capital	37 342	3 497	9.4%	1 034	2.8%	4 531	12.1%	9 197	37.5%	(88.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 676**	**35 114**		**(8 543)**		**26 571**		**4 533**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29 676**	**35 114**		**(8 543)**		**26 571**		**4 533**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 676**	**35 114**		**(8 543)**		**26 571**		**4 533**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 676**	**35 114**		**(8 543)**		**26 571**		**4 533**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**58 442**	**969**	**1.7%**	**362**	**.6%**	**1 331**	**2.3%**	**7 478**	**19.1%**	**(95.2%)**
National Government	28 342	969	3.4%	302	1.1%	1 271	4.5%	6 228	39.2%	(95.1%)
Provincial Government	9 000	-	-	-	-	-	-	566	50.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 342**	**969**	**2.6%**	**302**	**.8%**	**1 271**	**3.4%**	**6 794**	**40.5%**	**(95.5%)**
Borrowing	20 000	-	-	-	-	-	-	684	2.6%	(100.0%)
Internally generated funds	1 100	-	-	60	5.4%	60	5.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58 442**	**969**	**1.7%**	**362**	**.6%**	**1 331**	**2.3%**	**7 478**	**19.1%**	**(95.2%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**483**	**14.7%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	74	14.1%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	408	14.8%	(100.0%)
Community and Public Safety	**400**	**-**	**-**	**60**	**15.0%**	**60**	**15.0%**	**62**	**15.4%**	**(4.3%)**
Community & Social Services	400	-	-	60	15.0%	60	15.0%	(4)	17.8%	(1 573.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	67	39.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**969**	**-**	**-**	**-**	**969**	**-**	**1 566**	**13.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	969	-	-	-	969	-	1 566	13.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**58 042**	**-**	**-**	**302**	**.5%**	**302**	**.5%**	**5 367**	**22.2%**	**(94.4%)**
Electricity	700	-	-	-	-	-	-	-	-	-
Water	57 342	-	-	302	.5%	302	.5%	109	20.7%	176.6%
Waste Water Management	-	-	-	-	-	-	-	5 258	26.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**209 193**	**55 453**	**26.5%**	**45 140**	**21.6%**	**100 592**	**48.1%**	**70 708**	**73.1%**	**(36.2%)**
Ratepayers and other	**115 908**	**55 336**	**47.7%**	**45 108**	**38.9%**	**100 443**	**86.7%**	**59 691**	**100.2%**	**(24.4%)**
Government - operating	52 908	-	-	-	-	-	-	7 421	28.1%	(100.0%)
Government - capital	38 442	-	-	-	-	-	-	3 285	14.4%	(100.0%)
Interest	1 935	117	6.0%	32	1.6%	149	7.7%	310	15.9%	(89.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(176 767)**	**(55 416)**	**31.3%**	**(33 804)**	**19.1%**	**(89 220)**	**50.5%**	**(57 838)**	**73.9%**	**(41.6%)**
Suppliers and employees	(167 991)	(55 071)	32.8%	(33 534)	20.0%	(88 605)	52.7%	(56 088)	144.1%	(40.2%)
Finance charges	(7 386)	-	-	-	-	-	-	(1 428)	4.3%	(100.0%)
Transfers and grants	(1 390)	(345)	24.8%	(270)	19.4%	(615)	44.2%	(323)	1.3%	(16.3%)
Net Cash from/(used) Operating Activities	**32 426**	**37**	**.1%**	**11 335**	**35.0%**	**11 372**	**35.1%**	**12 870**	**68.2%**	**(11.9%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(58 442)**	**-**	**-**	**-**	**-**	**-**	**-**	**(7 789)**	**16.9%**	**(100.0%)**
Capital assets	(58 442)	-	-	-	-	-	-	(7 789)	16.9%	(100.0%)
Net Cash from/(used) Investing Activities	**(58 442)**	**-**	**-**	**-**	**-**	**-**	**-**	**(7 789)**	**16.9%**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**20 083**	**48**	**.2%**	**46**	**.2%**	**93**	**.5%**	**52**	**.4%**	**(11.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	83	48	57.7%	46	55.4%	93	113.1%	52	172.0%	(11.9%)
Payments	**(1 995)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 995)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**18 087**	**48**	**.3%**	**46**	**.3%**	**93**	**.5%**	**52**	**.4%**	**(11.9%)**
Net Increase/(Decrease) in cash held	**(7 929)**	**85**	**(1.1%)**	**11 381**	**(143.5%)**	**11 466**	**(144.6%)**	**5 133**	**(217.1%)**	**121.7%**
Cash/cash equivalents at the year begin:	4 202	5 020	119.5%	5 104	121.5%	5 020	119.5%	7 374	26.3%	(30.8%)
Cash/cash equivalents at the year end:	**(3 727)**	**5 104**	**(137.0%)**	**16 485**	**(442.4%)**	**16 485**	**(442.4%)**	**12 507**	**67.8%**	**31.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 592	19.3%	514	3.8%	427	3.2%	9 861	73.6%	13 394	36.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 467	49.9%	376	4.2%	302	3.4%	3 799	42.5%	8 944	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 377	28.9%	196	4.1%	168	3.5%	3 026	63.5%	4 768	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 525	27.2%	213	3.8%	176	3.1%	3 690	65.8%	5 603	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	876	26.4%	124	3.7%	105	3.1%	2 221	66.8%	3 326	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	18.4%	7	3.5%	8	4.1%	150	74.0%	202	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	32	1.1%	42	1.4%	2 936	97.6%	3 010	8.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 203)	159.2%	33	(1.6%)	26	(1.3%)	1 131	(56.2%)	(2 012)	(5.4%)	-	-	-	-
Total By Income Source	**7 672**	**20.6%**	**1 495**	**4.0%**	**1 254**	**3.4%**	**26 814**	**72.0%**	**37 235**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	291	7.4%	403	10.2%	374	9.5%	2 879	72.9%	3 948	10.6%	-	-	-	-
Commercial	1 749	77.5%	110	4.9%	37	1.6%	360	16.0%	2 256	6.1%	-	-	-	-
Households	5 078	17.5%	938	3.2%	803	2.8%	22 179	76.5%	28 997	77.9%	-	-	-	-
Other	553	27.2%	44	2.2%	40	2.0%	1 395	68.6%	2 033	5.5%	-	-	-	-
Total By Customer Group	**7 672**	**20.6%**	**1 495**	**4.0%**	**1 254**	**3.4%**	**26 814**	**72.0%**	**37 235**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	5 399	100.0%	-	-	-	-	-	-	5 399	98.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65	71.8%	12	13.4%	2	1.8%	12	13.0%	90	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 464**	**99.5%**	**12**	**.2%**	**2**	**-**	**12**	**.2%**	**5 489**	**100.0%**

Contact Details

Municipal Manager	Mr C M Africa	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**108 165**	**42 341**	**39.1%**	**36 425**	**33.7%**	**78 766**	**72.8%**	**32 517**	**65.5%**	**12.0%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	510	370	72.5%	99	19.5%	469	91.9%	75	72.2%	33.3%
Rental of facilities and equipment	11 285	8 129	72.0%	1 282	11.4%	9 412	83.4%	1 623	68.3%	(21.0%)
Interest earned - external investments	500	198	39.6%	413	82.6%	611	122.2%	84	76.7%	394.6%
Interest earned - outstanding debtors	4	1	27.1%	1	26.2%	2	53.3%	1	87.5%	17.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	12	-	47	-	59	-	-	-	(100.0%)
Licences and permits	35	9	25.3%	9	26.0%	18	51.3%	9	194.7%	6.8%
Agency services	3 959	1 223	30.9%	1 338	33.8%	2 562	64.7%	161	3.9%	729.5%
Transfers recognised - operational	91 289	31 875	34.9%	32 314	35.4%	64 189	70.3%	29 637	72.6%	9.0%
Other own revenue	583	53	9.1%	107	18.4%	160	27.5%	928	230.7%	(88.5%)
Gains on disposal of PPE	-	471	-	814	-	1 284	-	-	-	(100.0%)
Operating Expenditure	**112 034**	**26 267**	**23.4%**	**35 330**	**31.5%**	**61 598**	**55.0%**	**29 450**	**47.7%**	**20.0%**
Employee related costs	54 968	14 369	26.1%	13 958	25.4%	28 327	51.5%	9 978	40.4%	39.9%
Remuneration of councillors	4 740	997	21.0%	992	20.9%	1 989	42.0%	1 001	44.8%	(.9%)
Debt impairment	300	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 558	-	-	1 005	39.3%	1 005	39.3%	939	35.4%	7.0%
Finance charges	1 263	6	.5%	112	8.9%	118	9.4%	124	8.0%	(9.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	400	11	2.9%	46	11.4%	57	14.3%	81	14.0%	(43.6%)
Transfers and grants	-	1 280	-	299	-	1 579	-	-	-	(100.0%)
Other expenditure	47 805	9 604	20.1%	18 918	39.6%	28 522	59.7%	17 327	59.6%	9.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 869)**	**16 074**		**1 095**		**17 169**		**3 067**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 692**	**533**	**3.0%**	**411**	**2.3%**	**944**	**5.3%**	**11**	**.2%**	**3 602.4%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	15 300	515	3.4%	-	-	515	3.4%	-	-	-
Internally generated funds	2 392	18	.8%	361	15.1%	379	15.8%	11	.6%	3 151.5%
Public contributions and donations	-	-	-	50	-	50	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**17 692**	**533**	**3.0%**	**411**	**2.3%**	**944**	**5.3%**	**11**	**.2%**	**3 602.4%**
Governance and Administration	**1 968**	**258**	**13.1%**	**231**	**11.8%**	**489**	**24.9%**	**-**	**-**	**(100.0%)**
Executive & Council	150	13	9.0%	-	-	13	9.0%	-	-	-
Budget & Treasury Office	255	22	8.8%	1	.4%	23	9.2%	-	-	(100.0%)
Corporate Services	1 563	222	14.2%	230	14.7%	452	29.0%	-	-	(100.0%)
Community and Public Safety	**2 105**	**156**	**7.4%**	**128**	**6.1%**	**284**	**13.5%**	**11**	**.7%**	**1 053.6%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	455	23	5.2%	99	21.9%	123	27.0%	-	-	(100.0%)
Public Safety	1 650	133	8.1%	19	1.1%	152	9.2%	11	1.1%	68.3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	10	-	10	-	-	-	(100.0%)
Economic and Environmental Services	**1 117**	**119**	**10.6%**	**52**	**4.6%**	**170**	**15.3%**	**-**	**-**	**(100.0%)**
Planning and Development	285	-	-	-	-	-	-	-	-	-
Road Transport	225	119	52.9%	-	-	119	52.9%	-	-	-
Environmental Protection	607	-	-	52	8.5%	52	8.5%	-	-	(100.0%)
Trading Services	**12 503**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	12 503	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**108 165**	**52 149**	**48.2%**	**33 393**	**30.9%**	**85 542**	**79.1%**	**35 093**	**69.1%**	**(4.8%)**
Ratepayers and other	**16 372**	**7 770**	**47.5%**	**6 099**	**37.3%**	**13 869**	**84.7%**	**5 072**	**40.8%**	**20.3%**
Government - operating	91 289	44 205	48.4%	27 091	29.7%	71 297	78.1%	29 937	76.2%	(9.5%)
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	504	174	34.4%	203	40.2%	376	74.6%	84	76.2%	142.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(105 577)**	**(34 555)**	**32.7%**	**(37 608)**	**35.6%**	**(72 164)**	**68.4%**	**(30 824)**	**52.3%**	**22.0%**
Suppliers and employees	(104 966)	(34 555)	32.9%	(37 608)	35.8%	(72 164)	68.7%	(30 576)	52.9%	23.0%
Finance charges	(611)	-	-	-	-	-	-	(247)	16.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 588**	**17 594**	**679.8%**	**(4 215)**	**(162.9%)**	**13 378**	**516.9%**	**4 269**	**1 323.6%**	**(198.7%)**
Cash Flow from Investing Activities										
Receipts	**1 779**	**475**	**26.7%**	**815**	**45.8%**	**1 290**	**72.5%**	**(3)**	**3.2%**	**(23 936.8%)**
Proceeds on disposal of PPE	1 779	475	26.7%	815	45.8%	1 290	72.5%	(3)	-	(23 936.8%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(17 692)**	**-**	**-**	**-**	**-**	**-**	**-**	**(22)**	**.5%**	**(100.0%)**
Capital assets	(17 692)	-	-	-	-	-	-	(22)	.5%	(100.0%)
Net Cash from/(used) Investing Activities	**(15 913)**	**475**	**(3.0%)**	**815**	**(5.1%)**	**1 290**	**(8.1%)**	**(26)**	**(1.5%)**	**(3 283.3%)**
Cash Flow from Financing Activities										
Receipts	**15 300**	**-**	**-**	**3**	**-**	**3**	**-**	**(1)**	**.1%**	**(582.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 300	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	3	-	3	-	(1)	438.6%	(582.8%)
Payments	**(1 794)**	**-**	**-**	**-**	**-**	**-**	**-**	**(643)**	**47.6%**	**(100.0%)**
Repayment of borrowing	(1 794)	-	-	-	-	-	-	(643)	47.6%	(100.0%)
Net Cash from/(used) Financing Activities	**13 506**	**-**	**-**	**3**	**-**	**3**	**-**	**(644)**	**(8.9%)**	**(100.4%)**
Net Increase/(Decrease) in cash held	**181**	**18 069**	**9 996.4%**	**(3 397)**	**(1 879.5%)**	**14 672**	**8 116.9%**	**3 600**	**164 532.0%**	**(194.4%)**
Cash/cash equivalents at the year begin:	1 554	12 483	803.4%	30 552	1 966.4%	12 483	803.4%	11 767	39.1%	159.6%
Cash/cash equivalents at the year end:	**1 734**	**30 552**	**1 761.5%**	**27 155**	**1 565.6%**	**27 155**	**1 565.6%**	**15 367**	**(285.7%)**	**76.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9	47.6%	2	8.6%	1	5.5%	7	38.3%	18	.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	29	35.9%	7	8.9%	4	5.3%	40	49.9%	80	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2	40.3%	1	13.4%	1	13.4%	1	32.8%	4	.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5	33.3%	1	8.3%	1	4.8%	8	53.6%	14	.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	59	16.8%	16	4.6%	7	2.0%	268	76.6%	350	17.7%	-	-	-	-
Interest on Arrear Debtor Accounts	0	1.3%	0	1.4%	0	1.6%	6	95.7%	6	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	526	34.9%	116	7.7%	94	6.2%	769	51.1%	1 505	76.1%	-	-	-	-
Total By Income Source	**629**	**31.8%**	**142**	**7.2%**	**108**	**5.4%**	**1 099**	**55.6%**	**1 978**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15	34.4%	23	52.1%	0	.2%	6	13.4%	45	2.3%	-	-	-	-
Commercial	(3)	(1.1%)	2	.9%	42	17.5%	200	82.8%	241	12.2%	-	-	-	-
Households	606	36.1%	117	7.0%	65	3.9%	893	53.1%	1 682	85.0%	-	-	-	-
Other	10	100.0%	-	-	-	-	-	-	10	.5%	-	-	-	-
Total By Customer Group	**629**	**31.8%**	**142**	**7.2%**	**108**	**5.4%**	**1 099**	**55.6%**	**1 978**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	509	28.9%	381	21.6%	221	12.5%	650	36.9%	1 760	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**509**	**28.9%**	**381**	**21.6%**	**221**	**12.5%**	**650**	**36.9%**	**1 760**	**100.0%**

Contact Details

Municipal Manager	Mr D P Beretti (Acting)	028 425 1157
Financial Manager	Mr Kobus Burger(Acting)	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	**98 901**	**34 312**	**34.7%**	**12 830**	**13.0%**	**47 143**	**47.7%**	**20 842**	**53.6%**	**(38.4%)**
Property rates	12 118	11 670	96.3%	(313)	(2.6%)	11 357	93.7%	3	102.3%	(11 174.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 508	8 860	25.7%	7 325	21.2%	16 186	46.9%	7 267	48.9%	.8%
Service charges - water revenue	9 637	2 675	27.8%	3 087	32.0%	5 762	59.8%	1 633	42.1%	89.0%
Service charges - sanitation revenue	6 629	3 180	48.0%	290	4.4%	3 471	52.4%	477	49.1%	(39.1%)
Service charges - refuse revenue	5 815	1 432	24.6%	1 041	17.9%	2 473	42.5%	820	30.8%	27.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	241	37	15.2%	39	16.1%	76	31.3%	28	13.3%	38.9%
Interest earned - external investments	268	264	98.5%	71	26.5%	335	124.9%	130	75.3%	(45.6%)
Interest earned - outstanding debtors	1 844	871	47.2%	910	49.3%	1 780	96.6%	227	63.2%	301.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 592	19	1.2%	24	1.5%	43	2.7%	363	38.1%	(93.4%)
Licences and permits	129	50	38.6%	49	37.8%	98	76.4%	16	1 482.2%	197.2%
Agency services	425	154	36.4%	25	5.8%	179	42.1%	155	45.4%	(84.2%)
Transfers recognised - operational	25 298	5 042	19.9%	-	-	5 042	19.9%	9 593	51.9%	(100.0%)
Other own revenue	397	54	13.7%	283	71.3%	337	84.9%	130	68.5%	118.4%
Gains on disposal of PPE	-	3	-	-	-	3	-	-	-	-
Operating Expenditure	**132 631**	**(9 199)**	**(6.9%)**	**46 238**	**34.9%**	**37 039**	**27.9%**	**12 272**	**39.1%**	**276.8%**
Employee related costs	36 069	6 025	16.7%	10 603	29.4%	16 628	46.1%	8 509	56.2%	24.6%
Remuneration of councillors	2 406	712	29.6%	704	29.3%	1 416	58.9%	360	44.4%	95.7%
Debt impairment	2 420	-	-	-	-	-	-	(6 063)	-	(100.0%)
Depreciation and asset impairment	8 746	-	-	-	-	-	-	-	-	-
Finance charges	1 182	302	25.5%	100	8.4%	401	34.0%	315	42.2%	(68.4%)
Bulk purchases	23 978	(200)	(.8%)	6 638	27.7%	6 438	26.8%	3 599	67.8%	84.5%
Other Materials	-	-	-	-	-	-	-	0	-	(100.0%)
Contracted services	1 840	740	40.2%	1 209	65.7%	1 948	105.9%	44	-	2 663.8%
Transfers and grants	37 298	51	.1%	53	.1%	104	.3%	1 209	11.5%	(95.6%)
Other expenditure	18 692	(16 829)	(90.0%)	26 932	144.1%	10 103	54.1%	4 300	41.4%	526.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(33 730)**	**43 512**		**(33 408)**		**10 104**		**8 569**		
Transfers recognised - capital	33 731	-	-	-	-	-	-	(400)	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2**	**43 512**		**(33 408)**		**10 104**		**8 169**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2**	**43 512**		**(33 408)**		**10 104**		**8 169**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2**	**43 512**		**(33 408)**		**10 104**		**8 169**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2**	**43 512**		**(33 408)**		**10 104**		**8 169**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14							2012/13		Q2 of 2012/13 to Q2 of 2013/14
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	**34 563**	**9 787**	**28.3%**	**5 840**	**16.9%**	**15 627**	**45.2%**	**8 964**	**54.2%**	**(34.9%)**
National Government	33 187	9 703	29.2%	5 030	15.2%	14 733	44.4%	7 727	54.6%	(34.9%)
Provincial Government	544	-	-	-	-	-	-	1 169	59.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 731**	**9 703**	**28.8%**	**5 030**	**14.9%**	**14 733**	**43.7%**	**8 895**	**55.7%**	**(43.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	832	-	-	-	-	-	-	69	11.0%	(100.0%)
Public contributions and donations	-	83	-	810	-	893	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**34 563**	**9 787**	**28.3%**	**5 840**	**16.9%**	**15 627**	**45.2%**	**8 964**	**54.2%**	**(34.9%)**
Governance and Administration	**613**	**79**	**12.8%**	**197**	**32.2%**	**276**	**45.0%**	**106**	**22.4%**	**86.6%**
Executive & Council	30	-	-	11	37.9%	11	37.9%	37	-	(69.1%)
Budget & Treasury Office	525	-	-	-	-	-	-	69	15.1%	(100.0%)
Corporate Services	58	79	135.4%	186	320.3%	264	455.7%	-	-	(100.0%)
Community and Public Safety	**544**	**8 144**	**1 497.1%**	**4 191**	**770.5%**	**12 336**	**2 267.6%**	**25**	**36.3%**	**16 626.2%**
Community & Social Services	-	600	-	33	-	634	-	25	709.9%	32.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	7 544	-	4 137	-	11 681	-	-	-	(100.0%)
Housing	544	-	-	-	-	-	-	-	34.9%	-
Health	-	-	-	21	-	21	-	-	-	(100.0%)
Economic and Environmental Services	**10 606**	**107**	**1.0%**	**224**	**2.1%**	**331**	**3.1%**	**199**	**1.8%**	**12.5%**
Planning and Development	-	5	-	8	-	13	-	-	-	(100.0%)
Road Transport	10 606	102	1.0%	216	2.0%	318	3.0%	199	1.8%	8.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 800**	**1 457**	**6.4%**	**1 227**	**5.4%**	**2 685**	**11.8%**	**8 634**	**192.2%**	**(85.8%)**
Electricity	16 700	-	-	-	-	-	-	5 055	112.5%	(100.0%)
Water	2 500	-	-	-	-	-	-	3 358	-	(100.0%)
Waste Water Management	3 600	1 457	40.5%	1 227	34.1%	2 685	74.6%	221	-	454.6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**114 500**	**46 730**	**40.8%**	**12 329**	**10.8%**	**59 059**	**51.6%**	**42 925**	**105.9%**	**(71.3%)**
Ratepayers and other	**54 795**	**46 155**	**84.2%**	**8 222**	**15.0%**	**54 377**	**99.2%**	**36 761**	**143.1%**	**(77.6%)**
Government - operating	25 459	29	.1%	3 879	15.2%	3 908	15.4%	4 950	65.0%	(21.6%)
Government - capital	32 134	-	-	-	-	-	-	878	64.8%	(100.0%)
Interest	2 112	546	25.8%	228	10.8%	774	36.6%	335	64.4%	(32.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(84 755)**	**(44 359)**	**52.3%**	**(26 472)**	**31.2%**	**(70 831)**	**83.6%**	**(31 972)**	**106.9%**	**(17.2%)**
Suppliers and employees	(83 573)	(44 006)	52.7%	(26 320)	31.5%	(70 326)	84.1%	(31 763)	109.7%	(17.1%)
Finance charges	(1 182)	(302)	25.5%	(100)	8.4%	(401)	34.0%	(209)	16.6%	(52.3%)
Transfers and grants	-	(51)	-	(53)	-	(104)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**29 746**	**2 372**	**8.0%**	**(14 144)**	**(47.5%)**	**(11 772)**	**(39.6%)**	**10 953**	**100.4%**	**(229.1%)**
Cash Flow from Investing Activities										
Receipts	**(22 672)**	**-**	**-**	**(19 500)**	**86.0%**	**(19 500)**	**86.0%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	(22 131)	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	4	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(544)	-	-	(19 500)	3 584.6%	(19 500)	3 584.6%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 030)**	**68.6%**	**(100.0%)**
Capital assets	-	-	-	-	-	-	-	(9 030)	68.6%	(100.0%)
Net Cash from/(used) Investing Activities	**(22 672)**	**-**	**-**	**(19 500)**	**86.0%**	**(19 500)**	**86.0%**	**(9 030)**	**66.4%**	**115.9%**
Cash Flow from Financing Activities										
Receipts	**13**	**2**	**14.5%**	**15**	**114.2%**	**17**	**128.7%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13	2	14.5%	15	114.2%	17	128.7%	-	-	(100.0%)
Payments	**534**	**(85)**	**(16.0%)**	**(89)**	**(16.7%)**	**(175)**	**(32.7%)**	**(429)**	**206.3%**	**(79.2%)**
Repayment of borrowing	534	(85)	(16.0%)	(89)	(16.7%)	(175)	(32.7%)	(429)	206.3%	(79.2%)
Net Cash from/(used) Financing Activities	**547**	**(83)**	**(15.3%)**	**(74)**	**(13.6%)**	**(158)**	**(28.9%)**	**(429)**	**221.1%**	**(82.6%)**
Net Increase/(Decrease) in cash held	**7 621**	**2 288**	**30.0%**	**(33 718)**	**(442.5%)**	**(31 430)**	**(412.4%)**	**1 494**	**3 899.9%**	**(2 357.0%)**
Cash/cash equivalents at the year begin:	1 487	3 067	206.2%	5 355	360.0%	3 067	206.2%	2 436	(92.0%)	119.9%
Cash/cash equivalents at the year end:	**9 108**	**5 355**	**58.8%**	**(28 363)**	**(311.4%)**	**(28 363)**	**(311.4%)**	**3 930**	**369.0%**	**(821.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 410	13.7%	1 141	11.1%	449	4.4%	7 280	70.8%	10 280	18.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 114	66.3%	172	3.7%	48	1.0%	1 365	29.0%	4 700	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 045	8.3%	316	2.5%	304	2.4%	10 955	86.8%	12 621	22.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	624	6.5%	226	2.4%	220	2.3%	8 543	88.9%	9 613	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	759	8.1%	290	3.1%	291	3.1%	8 082	85.8%	9 423	16.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	3.6%	2	1.7%	2	1.4%	121	93.3%	129	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	15	.2%	32	.5%	31	.5%	6 070	98.7%	6 148	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(581)	(16.9%)	126	3.6%	113	3.3%	3 790	109.9%	3 447	6.1%	-	-	-	-
Total By Income Source	**6 391**	**11.3%**	**2 306**	**4.1%**	**1 459**	**2.6%**	**46 205**	**82.0%**	**56 361**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	13.1%	1	6.6%	1	6.7%	14	73.6%	18	-	-	-	-	-
Commercial	2 272	60.9%	33	.9%	17	.5%	1 408	37.8%	3 730	6.6%	-	-	-	-
Households	2 186	7.9%	1 262	4.6%	827	3.0%	23 425	84.6%	27 700	49.1%	-	-	-	-
Other	1 931	7.7%	1 010	4.1%	614	2.5%	21 359	85.7%	24 913	44.2%	-	-	-	-
Total By Customer Group	**6 391**	**11.3%**	**2 306**	**4.1%**	**1 459**	**2.6%**	**46 205**	**82.0%**	**56 361**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	23 248	100.0%	23 248	65.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	928	100.0%	928	2.6%
VAT (output less input)	9 012	100.0%	-	-	-	-	-	-	9 012	25.4%
Pensions / Retirement	-	-	-	-	-	-	108	100.0%	108	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	741	36.1%	1 020	49.8%	41	2.0%	249	12.1%	2 051	5.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	.4%	-	-	2	1.2%	171	98.4%	174	.5%
Total	**9 753**	**27.5%**	**1 020**	**2.9%**	**43**	**.1%**	**24 703**	**69.5%**	**35 520**	**100.0%**

Contact Details

Municipal Manager	Mr Morne Hoogbaard	028 551 1023
Financial Manager	Mr Nigel Delo	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**273 009**	**122 189**	**44.8%**	**54 579**	**20.0%**	**176 769**	**64.7%**	**46 972**	**60.4%**	**16.2%**
Property rates	55 572	55 644	100.1%	237	.4%	55 881	100.6%	(122)	99.4%	(294.5%)
Property rates - penalties and collection charges	618	38	6.2%	84	13.5%	122	19.7%	111	25.9%	(24.5%)
Service charges - electricity revenue	100 124	24 866	24.8%	22 346	22.3%	47 212	47.2%	19 929	49.1%	12.1%
Service charges - water revenue	23 702	6 861	28.9%	5 699	24.0%	12 560	53.0%	4 931	51.2%	15.6%
Service charges - sanitation revenue	18 777	6 328	33.7%	4 082	21.7%	10 410	55.4%	3 612	55.2%	13.0%
Service charges - refuse revenue	12 835	3 291	25.6%	3 315	25.8%	6 607	51.5%	3 038	50.5%	9.1%
Service charges - other	5 967	1 664	27.9%	2 594	43.5%	4 258	71.4%	1 968	62.5%	31.8%
Rental of facilities and equipment	4 124	924	22.4%	1 082	26.2%	2 005	48.6%	1 033	47.6%	4.8%
Interest earned - external investments	2 520	534	21.2%	855	33.9%	1 390	55.1%	710	19.6%	20.4%
Interest earned - outstanding debtors	725	94	13.0%	200	27.6%	294	40.6%	121	33.0%	65.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 637	690	26.2%	798	30.2%	1 488	56.4%	88	34.2%	801.9%
Licences and permits	296	102	34.4%	84	28.4%	186	62.8%	77	62.0%	8.9%
Agency services	1 320	307	23.3%	398	30.1%	705	53.4%	342	51.9%	16.3%
Transfers recognised - operational	37 892	19 663	51.9%	11 229	29.6%	30 892	81.5%	10 531	60.4%	6.6%
Other own revenue	4 898	1 104	22.5%	984	20.1%	2 087	42.6%	549	22.3%	79.3%
Gains on disposal of PPE	1 000	79	7.9%	593	59.3%	672	67.2%	53	5.8%	1 009.0%
Operating Expenditure	**281 603**	**69 540**	**24.7%**	**68 622**	**24.4%**	**138 162**	**49.1%**	**63 341**	**45.2%**	**8.3%**
Employee related costs	101 089	22 397	22.2%	27 993	27.7%	50 390	49.8%	25 502	48.7%	9.8%
Remuneration of councillors	5 149	1 243	24.1%	1 203	23.4%	2 446	47.5%	1 192	47.9%	.9%
Debt impairment	3 275	465	14.2%	1 588	48.5%	2 054	62.7%	894	61.7%	77.7%
Depreciation and asset impairment	19 511	7 484	38.4%	2 895	14.8%	10 380	53.2%	-	-	(100.0%)
Finance charges	8 336	-	-	4 353	52.2%	4 353	52.2%	4 069	43.2%	7.0%
Bulk purchases	68 996	18 707	27.1%	13 611	19.7%	32 319	46.8%	13 548	48.4%	.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	4 383	103	2.4%	622	14.2%	726	16.6%	2 308	59.4%	(73.0%)
Transfers and grants	17 589	10 509	59.7%	4 543	25.8%	15 052	85.6%	5 244	45.7%	(13.4%)
Other expenditure	53 276	8 629	16.2%	11 814	22.2%	20 443	38.4%	10 585	49.1%	11.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 594)**	**52 650**		**(14 043)**		**38 607**		**(16 369)**		
Transfers recognised - capital	17 804	1 136	6.4%	1 449	8.1%	2 585	14.5%	2 761	32.0%	(47.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 210**	**53 786**		**(12 594)**		**41 192**		**(13 608)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 210**	**53 786**		**(12 594)**		**41 192**		**(13 608)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 210**	**53 786**		**(12 594)**		**41 192**		**(13 608)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 210**	**53 786**		**(12 594)**		**41 192**		**(13 608)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**49 005**	**1 375**	**2.8%**	**3 261**	**6.7%**	**4 636**	**9.5%**	**5 218**	**19.2%**	**(37.5%)**
National Government	17 991	1 136	6.3%	1 763	9.8%	2 899	16.1%	1 930	23.2%	(8.7%)
Provincial Government	2 023	-	-	5	.2%	5	.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 013**	**1 136**	**5.7%**	**1 768**	**8.8%**	**2 904**	**14.5%**	**1 930**	**22.9%**	**(8.4%)**
Borrowing	24 781	4	-	1 014	4.1%	1 018	4.1%	1 727	18.7%	(41.3%)
Internally generated funds	4 210	235	5.6%	480	11.4%	714	17.0%	1 561	16.8%	(69.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**49 005**	**1 375**	**2.8%**	**3 261**	**6.7%**	**4 636**	**9.5%**	**5 218**	**19.2%**	**(37.5%)**
Governance and Administration	**1 209**	**16**	**1.3%**	**245**	**20.3%**	**261**	**21.6%**	**78**	**12.7%**	**213.8%**
Executive & Council	12	2	16.5%	5	41.3%	7	57.8%	-	-	(100.0%)
Budget & Treasury Office	98	1	1.3%	58	59.6%	60	61.0%	2	83.3%	2 515.8%
Corporate Services	1 099	12	1.1%	182	16.5%	194	17.6%	76	4.1%	139.4%
Community and Public Safety	**3 766**	**76**	**2.0%**	**593**	**15.7%**	**669**	**17.8%**	**383**	**20.9%**	**54.8%**
Community & Social Services	729	-	-	15	2.0%	15	2.0%	200	34.2%	(92.7%)
Sport And Recreation	2 620	64	2.5%	296	11.3%	360	13.8%	133	14.1%	122.7%
Public Safety	417	12	2.8%	282	67.6%	294	70.5%	49	8.6%	470.7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 939**	**578**	**5.3%**	**327**	**3.0%**	**905**	**8.3%**	**2 142**	**21.8%**	**(84.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 939	578	5.3%	327	3.0%	905	8.3%	2 124	21.7%	(84.6%)
Environmental Protection	-	-	-	-	-	-	-	18	-	(100.0%)
Trading Services	**33 091**	**705**	**2.1%**	**2 096**	**6.3%**	**2 801**	**8.5%**	**2 615**	**17.9%**	**(19.8%)**
Electricity	19 524	5	-	465	2.4%	470	2.4%	414	6.3%	12.4%
Water	5 445	692	12.7%	903	16.6%	1 594	29.3%	2 172	31.3%	(58.4%)
Waste Water Management	8 122	9	.1%	728	9.0%	737	9.1%	29	6.8%	2 369.6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**285 443**	**94 754**	**33.2%**	**75 881**	**26.6%**	**170 636**	**59.8%**	**76 070**	**57.5%**	**(.2%)**
Ratepayers and other	**224 306**	**73 365**	**32.7%**	**62 288**	**27.8%**	**135 654**	**60.5%**	**58 838**	**56.6%**	**5.9%**
Government - operating	37 892	19 663	51.9%	11 229	29.6%	30 892	81.5%	12 151	63.6%	(7.6%)
Government - capital	20 013	1 136	5.7%	1 449	7.2%	2 585	12.9%	4 301	60.5%	(66.3%)
Interest	3 231	590	18.3%	915	28.3%	1 505	46.6%	781	24.3%	17.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(249 560)**	**(79 507)**	**31.9%**	**(70 366)**	**28.2%**	**(149 873)**	**60.1%**	**(67 388)**	**60.5%**	**4.4%**
Suppliers and employees	(241 224)	(68 998)	28.6%	(61 399)	25.5%	(130 397)	54.1%	(58 075)	55.2%	5.7%
Finance charges	(8 336)	-	-	(4 353)	52.2%	(4 353)	52.2%	(4 069)	43.2%	7.0%
Transfers and grants	-	(10 509)	-	(4 615)	-	(15 124)	-	(5 244)	-	(12.0%)
Net Cash from/(used) Operating Activities	**35 883**	**15 248**	**42.5%**	**5 515**	**15.4%**	**20 763**	**57.9%**	**8 682**	**27.8%**	**(36.5%)**
Cash Flow from Investing Activities										
Receipts	**1 002**	**79**	**7.8%**	**593**	**59.2%**	**672**	**67.1%**	**53**	**5.8%**	**1 009.0%**
Proceeds on disposal of PPE	1 000	79	7.9%	593	59.3%	672	67.2%	53	5.8%	1 009.0%
Decrease in non-current debtors	2	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(49 005)**	**(1 375)**	**2.8%**	**(3 261)**	**6.7%**	**(4 636)**	**9.5%**	**(5 218)**	**19.2%**	**(37.5%)**
Capital assets	(49 005)	(1 375)	2.8%	(3 261)	6.7%	(4 636)	9.5%	(5 218)	19.2%	(37.5%)
Net Cash from/(used) Investing Activities	**(48 003)**	**(1 296)**	**2.7%**	**(2 668)**	**5.6%**	**(3 964)**	**8.3%**	**(5 164)**	**19.5%**	**(48.3%)**
Cash Flow from Financing Activities										
Receipts	**24 881**	**38**	**.2%**	**62**	**.3%**	**101**	**.4%**	**13**	**151.0%**	**384.7%**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	24 781	-	-	-	-	-	-	-	151.4%	-
Increase (decrease) in consumer deposits	100	38	38.2%	62	62.5%	101	100.7%	13	48.2%	384.7%
Payments	**(10 819)**	**-**	**-**	**(6 032)**	**55.8%**	**(6 032)**	**55.8%**	**(5 063)**	**50.2%**	**19.1%**
Repayment of borrowing	(10 819)	-	-	(6 032)	55.8%	(6 032)	55.8%	(5 063)	50.2%	19.1%
Net Cash from/(used) Financing Activities	**14 062**	**38**	**.3%**	**(5 969)**	**(42.4%)**	**(5 931)**	**(42.2%)**	**(5 050)**	**314.6%**	**18.2%**
Net Increase/(Decrease) in cash held	**1 941**	**13 990**	**720.6%**	**(3 122)**	**(160.8%)**	**10 867**	**559.7%**	**(1 533)**	**(114.3%)**	**103.7%**
Cash/cash equivalents at the year begin:	16 553	43 246	261.3%	57 235	345.8%	43 246	261.3%	48 773	106.4%	17.4%
Cash/cash equivalents at the year end:	**18 494**	**57 235**	**309.5%**	**54 113**	**292.6%**	**54 113**	**292.6%**	**47 240**	**376.6%**	**14.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 230	43.9%	176	3.5%	484	9.5%	2 187	43.1%	5 076	13.6%	83	1.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 560	65.1%	275	2.7%	780	7.7%	2 465	24.5%	10 080	27.0%	27	.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 661	40.3%	238	2.1%	1 998	17.3%	4 657	40.3%	11 554	30.9%	2	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 345	29.8%	143	3.2%	580	12.8%	2 447	54.2%	4 515	12.1%	136	3.0%	-	-
Receivables from Exchange Transactions - Waste Management	1 039	46.0%	99	4.4%	74	3.3%	1 046	46.3%	2 259	6.0%	84	3.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	8	-	-	-
Interest on Arrear Debtor Accounts	138	11.8%	29	2.5%	23	1.9%	978	83.7%	1 168	3.1%	32	2.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	534	19.4%	33	1.2%	169	6.2%	2 015	73.2%	2 752	7.4%	48	1.7%	-	-
Total By Income Source	**16 509**	**44.1%**	**993**	**2.7%**	**4 107**	**11.0%**	**15 794**	**42.2%**	**37 403**	**100.0%**	**421**	**1.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	608	41.3%	53	3.6%	538	36.6%	273	18.5%	1 472	3.9%	-	-	-	-
Commercial	4 114	75.1%	144	2.6%	199	3.6%	1 018	18.6%	5 475	14.6%	-	-	-	-
Households	11 787	38.7%	796	2.6%	3 370	11.1%	14 504	47.6%	30 456	81.4%	421	1.4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 509**	**44.1%**	**993**	**2.7%**	**4 107**	**11.0%**	**15 794**	**42.2%**	**37 403**	**100.0%**	**421**	**1.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 348	100.0%	-	-	-	-	-	-	3 348	80.7%
Bulk Water	59	100.0%	-	-	-	-	-	-	59	1.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	693	100.0%	-	-	-	-	-	-	693	16.7%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48	100.0%	-	-	-	-	-	-	48	1.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 148**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 148**	**100.0%**

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8002
Financial Manager	Mrs L Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**713 166**	**285 104**	**40.0%**	**132 010**	**18.5%**	**417 114**	**58.5%**	**130 248**	**57.8%**	**1.4%**
Property rates	83 463	82 998	99.4%	(107)	(.1%)	82 892	99.3%	(700)	98.5%	(84.8%)
Property rates - penalties and collection charges	1 650	320	19.4%	440	26.7%	760	46.1%	496	35.0%	(11.3%)
Service charges - electricity revenue	294 586	79 961	27.1%	73 327	24.9%	153 288	52.0%	68 054	51.0%	7.7%
Service charges - water revenue	83 539	23 554	28.2%	19 936	23.9%	43 490	52.1%	20 133	49.8%	(1.0%)
Service charges - sanitation revenue	45 589	57 135	125.3%	(3 430)	(7.5%)	53 705	117.8%	176	97.5%	(2 044.6%)
Service charges - refuse revenue	31 269	8 188	26.2%	8 230	26.3%	16 418	52.5%	9 713	50.4%	(15.3%)
Service charges - other	12 060	6 341	52.6%	2 129	17.7%	8 470	70.2%	1 989	78.3%	7.1%
Rental of facilities and equipment	5 358	1 756	32.8%	1 684	31.4%	3 440	64.2%	986	53.5%	70.8%
Interest earned - external investments	14 080	3 768	26.8%	1 972	14.0%	5 740	40.8%	2 153	21.9%	(8.4%)
Interest earned - outstanding debtors	273	57	20.7%	55	20.3%	112	41.0%	66	44.9%	(16.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 082	(1 016)	(16.7%)	1 501	24.7%	486	8.0%	885	27.7%	69.7%
Licences and permits	4 844	1 229	25.4%	1 313	27.1%	2 542	52.5%	1 134	46.2%	15.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	107 365	11 280	10.5%	20 111	18.7%	31 390	29.2%	12 296	27.6%	63.5%
Other own revenue	22 942	9 534	41.6%	4 811	21.0%	14 345	62.5%	12 868	62.1%	(62.6%)
Gains on disposal of PPE	67	-	-	36	54.0%	36	54.0%	-	-	(100.0%)
Operating Expenditure	**731 814**	**132 152**	**18.1%**	**177 718**	**24.3%**	**309 871**	**42.3%**	**151 225**	**42.3%**	**17.5%**
Employee related costs	187 958	36 462	19.4%	51 173	27.2%	87 635	46.6%	47 807	46.1%	7.0%
Remuneration of councillors	9 200	2 011	21.9%	2 043	22.2%	4 054	44.1%	1 937	46.0%	5.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	59 663	-	-	24 417	40.9%	24 417	40.9%	-	-	(100.0%)
Finance charges	2 826	-	-	1 161	41.1%	1 161	41.1%	1 292	47.1%	(10.1%)
Bulk purchases	203 660	46 302	22.7%	39 924	19.6%	86 227	42.3%	36 938	42.4%	8.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	33 885	6 740	19.9%	9 650	28.5%	16 390	48.4%	7 764	48.9%	24.3%
Transfers and grants	1 159	225	19.4%	222	19.2%	447	38.5%	1 172	42.2%	(81.1%)
Other expenditure	233 064	40 413	17.3%	49 091	21.1%	89 504	38.4%	54 314	48.5%	(9.6%)
Loss on disposal of PPE	399	-	-	36	9.0%	36	9.0%	1	.3%	3 583.6%
Surplus/(Deficit)	**(18 649)**	**152 951**		**(45 708)**		**107 243**		**(20 977)**		
Transfers recognised - capital	35 213	4 997	14.2%	14 180	40.3%	19 177	54.5%	11 278	34.1%	25.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 565**	**157 948**		**(31 528)**		**126 420**		**(9 699)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 565**	**157 948**		**(31 528)**		**126 420**		**(9 699)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 565**	**157 948**		**(31 528)**		**126 420**		**(9 699)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 565**	**157 948**		**(31 528)**		**126 420**		**(9 699)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**110 712**	**15 556**	**14.1%**	**30 074**	**27.2%**	**45 630**	**41.2%**	**29 925**	**33.0%**	**.5%**
National Government	22 477	3 029	13.5%	5 120	22.8%	8 150	36.3%	4 672	33.5%	9.6%
Provincial Government	12 736	5 363	42.1%	4 341	34.1%	9 704	76.2%	10 447	53.3%	(58.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 213**	**8 392**	**23.8%**	**9 461**	**26.9%**	**17 853**	**50.7%**	**15 119**	**44.9%**	**(37.4%)**
Borrowing	966	-	-	52	5.4%	52	5.4%	-	-	(100.0%)
Internally generated funds	72 033	5 692	7.9%	17 828	24.8%	23 520	32.7%	14 551	25.7%	22.5%
Public contributions and donations	2 500	1 472	58.9%	2 732	109.3%	4 203	168.1%	254	17.9%	976.1%
Capital Expenditure Standard Classification	**110 712**	**15 556**	**14.1%**	**30 074**	**27.2%**	**45 630**	**41.2%**	**29 925**	**33.0%**	**.5%**
Governance and Administration	**2 260**	**1 356**	**60.0%**	**3 016**	**133.5%**	**4 372**	**193.5%**	**282**	**22.8%**	**970.7%**
Executive & Council	-	1 340	-	2 560	-	3 900	-	37	17.4%	6 816.2%
Budget & Treasury Office	118	14	11.7%	43	36.0%	56	47.7%	51	242.7%	(16.4%)
Corporate Services	2 142	2	.1%	414	19.3%	416	19.4%	194	23.4%	113.5%
Community and Public Safety	**25 552**	**4 884**	**19.1%**	**7 583**	**29.7%**	**12 467**	**48.8%**	**13 900**	**48.2%**	**(45.4%)**
Community & Social Services	5 039	251	5.0%	1 124	22.3%	1 375	27.3%	3 219	45.4%	(65.1%)
Sport And Recreation	8 383	115	1.4%	1 027	12.3%	1 143	13.6%	760	15.9%	35.1%
Public Safety	1 370	157	11.5%	2 266	165.4%	2 423	176.9%	723	23.4%	213.5%
Housing	10 760	4 361	40.5%	3 166	29.4%	7 527	70.0%	9 198	61.7%	(65.6%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25 350**	**4 455**	**17.6%**	**4 034**	**15.9%**	**8 489**	**33.5%**	**4 712**	**22.0%**	**(14.4%)**
Planning and Development	215	3	1.5%	11	5.0%	14	6.5%	59	54.2%	(81.8%)
Road Transport	25 135	4 452	17.7%	4 023	16.0%	8 475	33.7%	4 653	21.8%	(13.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**56 196**	**4 676**	**8.3%**	**15 281**	**27.2%**	**19 957**	**35.5%**	**10 277**	**25.8%**	**48.7%**
Electricity	21 167	2 989	14.1%	8 662	40.9%	11 651	55.0%	6 317	39.8%	37.1%
Water	12 141	914	7.5%	2 452	20.2%	3 366	27.7%	2 017	25.3%	21.5%
Waste Water Management	22 513	773	3.4%	3 970	17.6%	4 744	21.1%	1 727	12.9%	129.9%
Waste Management	376	-	-	196	52.2%	196	52.2%	217	10.6%	(9.3%)
Other	**1 355**	**185**	**13.6%**	**160**	**11.8%**	**344**	**25.4%**	**754**	**46.4%**	**(78.8%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**701 809**	**283 651**	**40.4%**	**146 161**	**20.8%**	**429 813**	**61.2%**	**200 951**	**53.8%**	**(27.3%)**
Ratepayers and other	**544 878**	**263 550**	**48.4%**	**109 843**	**20.2%**	**373 393**	**68.5%**	**166 118**	**54.3%**	**(33.9%)**
Government - operating	107 365	11 280	10.5%	20 111	18.7%	31 390	29.2%	13 495	48.3%	49.0%
Government - capital	35 213	4 997	14.2%	14 180	40.3%	19 177	54.5%	19 533	60.7%	(27.4%)
Interest	14 353	3 824	26.6%	2 028	14.1%	5 852	40.8%	1 805	38.5%	12.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(547 564)**	**(246 785)**	**45.1%**	**(112 721)**	**20.6%**	**(359 506)**	**65.7%**	**(148 511)**	**45.0%**	**(24.1%)**
Suppliers and employees	(543 578)	(246 560)	45.4%	(111 338)	20.5%	(357 898)	65.8%	(148 369)	45.3%	(25.0%)
Finance charges	(2 826)	-	-	(1 161)	41.1%	(1 161)	41.1%	-	-	(100.0%)
Transfers and grants	(1 159)	(225)	19.4%	(222)	19.2%	(447)	38.5%	(143)	5.7%	55.7%
Net Cash from/(used) Operating Activities	**154 245**	**36 867**	**23.9%**	**33 440**	**21.7%**	**70 307**	**45.6%**	**52 439**	**213.7%**	**(36.2%)**
Cash Flow from Investing Activities										
Receipts	**(333)**	**32**	**(9.7%)**	**98**	**(29.4%)**	**130**	**(39.1%)**	**353**	**19 467.0%**	**(72.3%)**
Proceeds on disposal of PPE	(333)	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	353	-	(100.0%)
Decrease in other non-current receivables	-	32	-	98	-	130	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(110 712)**	**(18 081)**	**16.3%**	**(32 191)**	**29.1%**	**(50 272)**	**45.4%**	**(41 849)**	**40.8%**	**(23.1%)**
Capital assets	(110 712)	(18 081)	16.3%	(32 191)	29.1%	(50 272)	45.4%	(41 849)	40.8%	(23.1%)
Net Cash from/(used) Investing Activities	**(111 045)**	**(18 049)**	**16.3%**	**(32 093)**	**28.9%**	**(50 142)**	**45.2%**	**(41 495)**	**37.3%**	**(22.7%)**
Cash Flow from Financing Activities										
Receipts	**600**	**896**	**149.3%**	**(494)**	**(82.3%)**	**402**	**66.9%**	**714**	**-**	**(169.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(400)	-	-	(1 000)	250.0%	(1 000)	250.0%	342	-	(392.5%)
Increase (decrease) in consumer deposits	1 000	896	89.6%	506	50.6%	1 402	140.2%	372	-	35.9%
Payments	**(189)**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 000)**	**-**	**(100.0%)**
Repayment of borrowing	(189)	-	-	-	-	-	-	(1 000)	-	(100.0%)
Net Cash from/(used) Financing Activities	**411**	**896**	**217.9%**	**(494)**	**(120.2%)**	**402**	**97.7%**	**(286)**	**-**	**72.8%**
Net Increase/(Decrease) in cash held	**43 611**	**19 714**	**45.2%**	**853**	**2.0%**	**20 567**	**47.2%**	**10 658**	**(42.4%)**	**(92.0%)**
Cash/cash equivalents at the year begin:	185 389	208 300	112.4%	228 013	123.0%	208 300	112.4%	223 056	-	2.2%
Cash/cash equivalents at the year end:	**229 000**	**228 013**	**99.6%**	**228 866**	**99.9%**	**228 866**	**99.9%**	**233 713**	**(273.5%)**	**(2.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 596	94.1%	168	4.4%	17	.4%	39	1.0%	3 820	6.5%	267	7.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	10 167	98.9%	59	.6%	14	.1%	40	.4%	10 280	17.4%	13	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 229	22.6%	535	5.4%	320	3.2%	6 775	68.7%	9 859	16.7%	12	.1%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 997	18.1%	890	8.1%	390	3.5%	7 746	70.3%	11 024	18.7%	99	.9%	-	-
Receivables from Exchange Transactions - Waste Management	1 513	34.5%	340	7.7%	246	5.6%	2 289	52.2%	4 387	7.4%	266	6.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	2.5%	6	2.0%	6	1.9%	299	93.7%	319	.5%	12	3.7%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 256	16.8%	1 891	9.8%	870	4.5%	13 325	68.9%	19 342	32.8%	46	.2%	-	-
Total By Income Source	**22 766**	**38.6%**	**3 889**	**6.6%**	**1 864**	**3.2%**	**30 513**	**51.7%**	**59 031**	**100.0%**	**714**	**1.2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	710	-	-	-
Other	22 766	38.6%	3 889	6.6%	1 864	3.2%	30 513	51.7%	59 031	100.0%	-	-	-	-
Total By Customer Group	**22 766**	**38.6%**	**3 889**	**6.6%**	**1 864**	**3.2%**	**30 513**	**51.7%**	**59 031**	**100.0%**	**714**	**1.2%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 518	100.0%	-	-	-	-	-	-	4 518	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 518**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 518**	**100.0%**

Contact Details

Municipal Manager	Dr Michele Gratz	044 606 5005
Financial Manager	H F Botha	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 125 437**	**384 061**	**34.1%**	**204 075**	**18.1%**	**588 137**	**52.3%**	**209 133**	**62.3%**	**(2.4%)**
Property rates	158 933	129 404	81.4%	(7 524)	(4.7%)	121 880	76.7%	(188)	100.5%	3 899.5%
Property rates - penalties and collection charges	5 212	1 065	20.4%	973	18.7%	2 038	39.1%	406	49.3%	139.5%
Service charges - electricity revenue	444 276	114 432	25.8%	110 197	24.8%	224 629	50.6%	101 975	51.8%	8.1%
Service charges - water revenue	86 723	22 985	26.5%	18 658	21.5%	41 644	48.0%	19 859	58.3%	(6.0%)
Service charges - sanitation revenue	56 220	55 675	99.0%	3 128	5.6%	58 803	104.6%	1 064	88.7%	194.1%
Service charges - refuse revenue	38 736	40 568	104.7%	(197)	(.5%)	40 371	104.2%	(226)	95.1%	(13.1%)
Service charges - other	373	370	99.2%	3	.9%	374	100.1%	2	97.0%	70.1%
Rental of facilities and equipment	2 192	1 018	46.4%	338	15.4%	1 355	61.8%	264	65.7%	28.2%
Interest earned - external investments	13 872	3 991	28.8%	4 497	32.4%	8 487	61.2%	4 407	52.9%	2.0%
Interest earned - outstanding debtors	4 305	980	22.8%	1 055	24.5%	2 035	47.3%	981	45.2%	7.6%
Dividends received	-	-		-		-		-		
Fines	22 499	3 635	16.2%	2 561	11.4%	6 196	27.5%	3 091	38.4%	(17.2%)
Licences and permits	2 454	508	20.7%	567	23.1%	1 074	43.8%	404	47.4%	40.2%
Agency services	6 534	1 646	25.2%	1 618	24.8%	3 264	50.0%	1 469	39.1%	10.1%
Transfers recognised - operational	262 438	705	.3%	62 520	23.8%	63 225	24.1%	69 992	45.4%	(10.7%)
Other own revenue	20 669	7 080	34.3%	5 682	27.5%	12 762	61.7%	5 635	49.3%	.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 173 924**	**222 911**	**19.0%**	**274 519**	**23.4%**	**497 431**	**42.4%**	**275 383**	**46.7%**	**(.3%)**
Employee related costs	291 994	65 192	22.3%	81 939	28.1%	147 131	50.4%	70 796	49.4%	15.7%
Remuneration of councillors	16 952	3 526	20.8%	3 642	21.5%	7 167	42.3%	3 491	45.1%	4.3%
Debt impairment	22 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	100 225	28 014	28.0%	29 082	29.0%	57 096	57.0%	50 994	50.0%	(43.0%)
Finance charges	51 536	79	.2%	25 775	50.0%	25 854	50.2%	27 834	51.8%	(7.4%)
Bulk purchases	301 850	69 915	23.2%	62 077	20.6%	131 992	43.7%	57 945	46.7%	7.1%
Other Materials	238	49	20.5%	39	16.3%	88	36.9%	30	32.2%	28.5%
Contracted services	210 362	17 042	8.1%	32 546	15.5%	49 588	23.6%	25 869	39.1%	25.8%
Transfers and grants	2 318	201	8.7%	776	33.5%	976	42.1%	544	36.8%	42.6%
Other expenditure	176 450	38 894	22.0%	38 645	21.9%	77 539	43.9%	37 879	49.8%	2.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 488)**	**161 150**		**(70 444)**		**90 706**		**(66 250)**		
Transfers recognised - capital	157 542	-	-	18 873	12.0%	18 873	12.0%	24 420	25.6%	(22.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**109 055**	**161 150**		**(51 571)**		**109 579**		**(41 831)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**109 055**	**161 150**		**(51 571)**		**109 579**		**(41 831)**		
Attributable to minorities	(7 115)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**101 940**	**161 150**		**(51 571)**		**109 579**		**(41 831)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**101 940**	**161 150**		**(51 571)**		**109 579**		**(41 831)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**251 024**	**17 274**	**6.9%**	**39 846**	**15.9%**	**57 120**	**22.8%**	**20 864**	**22.9%**	**91.0%**
National Government	94 446	6 828	7.2%	16 873	17.9%	23 701	25.1%	6 524	22.7%	158.6%
Provincial Government	32 406	6 613	20.4%	12 232	37.7%	18 845	58.2%	10 880	31.3%	12.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 200	103	3.2%	763	23.8%	865	27.0%	380	-	100.4%
Transfers recognised - capital	**130 051**	**13 544**	**10.4%**	**29 868**	**23.0%**	**43 411**	**33.4%**	**17 784**	**26.5%**	**67.9%**
Borrowing	64 580	-	-	15	-	15	-	596	11.3%	(97.5%)
Internally generated funds	50 393	3 730	7.4%	9 963	19.8%	13 693	27.2%	2 484	18.8%	301.1%
Public contributions and donations	6 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**251 024**	**17 274**	**6.9%**	**39 846**	**15.9%**	**57 120**	**22.8%**	**20 864**	**22.9%**	**91.0%**
Governance and Administration	**8 325**	**44**	**.5%**	**281**	**3.4%**	**325**	**3.9%**	**45**	**4.4%**	**532.0%**
Executive & Council	2 600	14	.5%	32	1.2%	46	1.8%	10	33.6%	219.6%
Budget & Treasury Office	780	8	1.0%	21	2.7%	29	3.7%	8	3.3%	176.6%
Corporate Services	4 945	22	.4%	228	4.6%	250	5.1%	27	3.5%	749.4%
Community and Public Safety	**23 503**	**196**	**.8%**	**2 052**	**8.7%**	**2 248**	**9.6%**	**1 013**	**11.7%**	**102.5%**
Community & Social Services	1 325	13	.9%	105	8.0%	118	8.9%	9	.7%	1 096.2%
Sport And Recreation	8 570	116	1.3%	1 790	20.9%	1 905	22.2%	380	14.5%	370.4%
Public Safety	5 865	66	1.1%	157	2.7%	223	3.8%	609	27.6%	(74.2%)
Housing	7 743	2	-	-	-	2	-	15	.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**125 330**	**5 497**	**4.4%**	**25 413**	**20.3%**	**30 910**	**24.7%**	**4 851**	**40.6%**	**423.9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	124 730	5 497	4.4%	24 813	19.9%	30 310	24.3%	4 851	40.6%	411.5%
Environmental Protection	600	-	-	600	100.0%	600	100.0%	-	-	(100.0%)
Trading Services	**93 866**	**11 537**	**12.3%**	**12 099**	**12.9%**	**23 636**	**25.2%**	**14 955**	**22.4%**	**(19.1%)**
Electricity	18 563	1 159	6.2%	2 750	14.8%	3 909	21.1%	841	30.9%	226.8%
Water	20 453	942	4.6%	1 729	8.5%	2 671	13.1%	7 304	38.5%	(76.3%)
Waste Water Management	46 280	9 436	20.4%	7 403	16.0%	16 839	36.4%	6 809	13.2%	8.7%
Waste Management	8 570	-	-	217	2.5%	217	2.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 258 685**	**365 986**	**29.1%**	**363 331**	**28.9%**	**729 317**	**57.9%**	**252 809**	**54.5%**	**43.7%**
Ratepayers and other	**867 834**	**241 886**	**27.9%**	**243 934**	**28.1%**	**485 821**	**56.0%**	**192 354**	**54.3%**	**26.8%**
Government - operating	190 960	82 308	43.1%	65 133	34.1%	147 441	77.2%	35 285	56.1%	84.6%
Government - capital	181 455	36 973	20.4%	49 782	27.4%	86 755	47.8%	20 040	55.1%	148.4%
Interest	18 435	4 818	26.1%	4 482	24.3%	9 300	50.4%	5 131	48.2%	(12.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 051 799)**	**(270 589)**	**25.7%**	**(265 501)**	**25.2%**	**(536 090)**	**51.0%**	**(219 959)**	**53.6%**	**20.7%**
Suppliers and employees	(997 945)	(270 309)	27.1%	(238 907)	23.9%	(509 215)	51.0%	(191 894)	53.8%	24.5%
Finance charges	(51 536)	(79)	.2%	(25 775)	50.0%	(25 854)	50.2%	(27 440)	51.0%	(6.1%)
Transfers and grants	(2 318)	(201)	8.7%	(820)	35.4%	(1 021)	44.0%	(624)	42.4%	31.3%
Net Cash from/(used) Operating Activities	**206 885**	**95 397**	**46.1%**	**97 830**	**47.3%**	**193 227**	**93.4%**	**32 851**	**59.3%**	**197.8%**
Cash Flow from Investing Activities										
Receipts	**16 620**	**3 685**	**22.2%**	**883**	**5.3%**	**4 569**	**27.5%**	**4 924**	**26.1%**	**(82.1%)**
Proceeds on disposal of PPE	11 620	3 685	31.7%	883	7.6%	4 569	39.3%	4 924	35.4%	(82.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(250 000)**	**(10 836)**	**4.3%**	**(20 301)**	**8.1%**	**(31 137)**	**12.5%**	**(19 604)**	**22.7%**	**3.6%**
Capital assets	(250 000)	(10 836)	4.3%	(20 301)	8.1%	(31 137)	12.5%	(19 604)	22.7%	3.6%
Net Cash from/(used) Investing Activities	**(233 380)**	**(7 151)**	**3.1%**	**(19 417)**	**8.3%**	**(26 568)**	**11.4%**	**(14 679)**	**22.2%**	**32.3%**
Cash Flow from Financing Activities										
Receipts	**66 562**	**1 428**	**2.1%**	**401**	**.6%**	**1 829**	**2.7%**	**630**	**8.5%**	**(36.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	64 580	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 982	1 428	72.0%	401	20.2%	1 829	92.3%	630	54.1%	(36.3%)
Payments	**(36 366)**	**(554)**	**1.5%**	**(17 328)**	**47.6%**	**(17 881)**	**49.2%**	**(15 671)**	**49.6%**	**10.6%**
Repayment of borrowing	(36 366)	(554)	1.5%	(17 328)	47.6%	(17 881)	49.2%	(15 671)	49.6%	10.6%
Net Cash from/(used) Financing Activities	**30 196**	**874**	**2.9%**	**(16 927)**	**(56.1%)**	**(16 053)**	**(53.2%)**	**(15 040)**	**75.7%**	**12.5%**
Net Increase/(Decrease) in cash held	**3 701**	**89 120**	**2 407.8%**	**61 486**	**1 661.2%**	**150 606**	**4 069.0%**	**3 131**	**325.8%**	**1 863.9%**
Cash/cash equivalents at the year begin:	266 781	266 781	100.0%	355 902	133.4%	266 781	100.0%	271 552	82.5%	31.1%
Cash/cash equivalents at the year end:	**270 483**	**355 902**	**131.6%**	**417 387**	**154.3%**	**417 387**	**154.3%**	**274 682**	**97.3%**	**52.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 643	29.5%	1 963	5.0%	1 838	4.6%	24 088	60.9%	39 532	26.3%	4 360	11.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	24 200	73.9%	627	1.9%	344	1.1%	7 558	23.1%	32 729	21.8%	30	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 282	31.3%	965	3.3%	831	2.8%	18 581	62.6%	29 659	19.7%	437	1.5%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	5 569	27.7%	789	3.9%	651	3.2%	13 125	65.2%	20 134	13.4%	3 199	15.9%	-	-
Receivables from Exchange Transactions - Waste Management	3 819	26.9%	514	3.6%	448	3.2%	9 418	66.3%	14 198	9.5%	3 004	21.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	14.7%	5	2.2%	4	2.1%	166	81.0%	205	.1%	2	.9%	-	-
Interest on Arrear Debtor Accounts	311	3.4%	50	.5%	57	.6%	8 822	95.5%	9 239	6.2%	835	9.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 322)	(118.4%)	463	10.3%	399	8.9%	8 955	199.2%	4 495	3.0%	341	7.6%	-	-
Total By Income Source	**49 532**	**33.0%**	**5 376**	**3.6%**	**4 572**	**3.0%**	**90 713**	**60.4%**	**150 192**	**100.0%**	**12 209**	**8.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	582	28.9%	154	7.6%	16	.8%	1 260	62.6%	2 012	1.3%	-	-	-	-
Commercial	24 741	65.8%	566	1.5%	391	1.0%	11 897	31.6%	37 596	25.0%	-	-	-	-
Households	24 277	22.2%	4 625	4.2%	4 147	3.8%	76 435	69.8%	109 485	72.9%	12 193	11.1%	-	-
Other	(68)	(6.2%)	30	2.8%	17	1.5%	1 120	101.9%	1 099	.7%	15	1.4%	-	-
Total By Customer Group	**49 532**	**33.0%**	**5 376**	**3.6%**	**4 572**	**3.0%**	**90 713**	**60.4%**	**150 192**	**100.0%**	**12 209**	**8.1%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	22 931	100.0%	-	-	-	-	-	-	22 931	78.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 398	100.0%	-	-	-	-	-	-	4 398	15.1%
VAT (output less input)	535	100.0%	-	-	-	-	-	-	535	1.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 324	100.0%	-	-	-	-	-	-	1 324	4.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**29 189**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**29 189**	**100.0%**

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**422 014**	**176 476**	**41.8%**	**74 332**	**17.6%**	**250 808**	**59.4%**	**66 756**	**59.2%**	**11.3%**
Property rates	53 367	53 330	99.9%	302	.6%	53 632	100.5%	(373)	100.3%	(180.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	167 255	43 923	26.3%	39 125	23.4%	83 048	49.7%	35 229	46.8%	11.1%
Service charges - water revenue	40 384	9 937	24.6%	10 835	26.8%	20 772	51.4%	9 738	42.5%	11.3%
Service charges - sanitation revenue	26 139	24 311	93.0%	205	.8%	24 517	93.8%	82	93.6%	150.0%
Service charges - refuse revenue	13 804	13 948	101.0%	(8)	(.1%)	13 939	101.0%	(13)	100.3%	(37.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 506	402	16.0%	359	14.3%	761	30.4%	301	29.9%	19.3%
Interest earned - external investments	1 494	298	20.0%	745	49.9%	1 043	69.9%	337	39.8%	120.9%
Interest earned - outstanding debtors	5 020	1 351	26.9%	1 366	27.2%	2 717	54.1%	1 334	61.5%	2.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 000	115	11.5%	145	14.5%	259	25.9%	114	7.9%	27.3%
Licences and permits	16 097	3 737	23.2%	4 024	25.0%	7 761	48.2%	1 167	7.7%	244.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	85 939	24 609	28.6%	15 319	17.8%	39 928	46.5%	15 226	50.8%	.6%
Other own revenue	7 642	514	6.7%	1 915	25.1%	2 429	31.8%	3 618	189.4%	(47.1%)
Gains on disposal of PPE	1 366	-	-	-	-	-	-	(4)	-	(100.0%)
Operating Expenditure	**421 659**	**93 369**	**22.1%**	**108 059**	**25.6%**	**201 428**	**47.8%**	**101 989**	**48.2%**	**6.0%**
Employee related costs	136 625	33 621	24.6%	39 981	29.3%	73 602	53.9%	35 722	50.7%	11.9%
Remuneration of councillors	7 579	1 879	24.8%	1 962	25.9%	3 840	50.7%	1 811	47.3%	8.3%
Debt impairment	13 122	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 638	-	-	-	-	-	-	-	-	-
Finance charges	4 541	-	-	5 875	129.4%	5 875	129.4%	3 942	-	49.0%
Bulk purchases	102 896	20 457	19.9%	23 934	23.3%	44 392	43.1%	29 039	55.5%	(17.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	27 634	6 827	24.7%	7 738	28.0%	14 564	52.7%	5 998	46.3%	29.0%
Transfers and grants	29 136	3 266	11.2%	12 954	44.5%	16 220	55.7%	2 863	18.2%	352.5%
Other expenditure	78 487	27 319	34.8%	15 616	19.9%	42 935	54.7%	22 613	50.6%	(30.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**356**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		
Transfers recognised - capital	42 824	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 180**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43 180**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 180**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 180**	**83 107**		**(33 728)**		**49 380**		**(35 232)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**43 424**	**10 131**	**23.3%**	**10 886**	**25.1%**	**21 017**	**48.4%**	**9 317**	**19.8%**	**16.8%**
National Government	39 166	6 755	17.2%	6 326	16.2%	13 081	33.4%	6 960	27.6%	(9.1%)
Provincial Government	-	1 060	-	1 296	-	2 356	-	85	-	1 420.6%
District Municipality	-	-	-	-	-	-	-	-	17.8%	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 166**	**7 815**	**20.0%**	**7 622**	**19.5%**	**15 437**	**39.4%**	**7 045**	**27.8%**	**8.2%**
Borrowing	2 517	2 316	92.0%	3 124	124.1%	5 440	216.2%	183	1.3%	1 608.7%
Internally generated funds	1 741	-	-	140	8.0%	140	8.0%	2 089	179.0%	(93.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 424**	**10 131**	**23.3%**	**10 886**	**25.1%**	**21 017**	**48.4%**	**9 317**	**19.8%**	**16.8%**
Governance and Administration	**448**	**562**	**125.6%**	**31**	**6.8%**	**593**	**132.4%**	**66**	**12.0%**	**(53.5%)**
Executive & Council	-	-	-	31	-	31	-	14	51.3%	112.6%
Budget & Treasury Office	448	-	-	-	-	-	-	19	4.1%	(100.0%)
Corporate Services	-	562	-	-	-	562	-	32	45.8%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**51**	**44.4%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	4	59.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	47	29.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 193**	**1 651**	**31.8%**	**4 557**	**87.8%**	**6 209**	**119.6%**	**6 764**	**30.9%**	**(32.6%)**
Planning and Development	2 544	940	36.9%	1 003	39.4%	1 942	76.3%	6 340	41.1%	(84.2%)
Road Transport	2 649	712	26.9%	3 555	134.2%	4 267	161.1%	424	6.5%	738.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**37 783**	**7 918**	**21.0%**	**6 298**	**16.7%**	**14 216**	**37.6%**	**2 436**	**9.4%**	**158.5%**
Electricity	2 984	1 830	61.3%	252	8.4%	2 081	69.8%	229	8.0%	9.9%
Water	25 262	2 665	10.6%	3 862	15.3%	6 528	25.8%	1 789	13.8%	115.9%
Waste Water Management	9 536	3 423	35.9%	2 184	22.9%	5 607	58.8%	418	5.6%	422.4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**423 648**	**173 684**	**41.0%**	**94 974**	**22.4%**	**268 658**	**63.4%**	**102 172**	**63.9%**	**(7.0%)**
Ratepayers and other	**317 213**	**126 812**	**40.0%**	**50 929**	**16.1%**	**177 742**	**56.0%**	**81 107**	**72.0%**	**(37.2%)**
Government - operating	56 438	27 907	49.4%	35 768	63.4%	63 675	112.8%	15 226	27.7%	134.9%
Government - capital	43 424	17 315	39.9%	6 166	14.2%	23 481	54.1%	4 176	59.7%	47.6%
Interest	6 573	1 650	25.1%	2 111	32.1%	3 761	57.2%	1 662	53.6%	27.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(366 844)**	**(139 564)**	**38.0%**	**(102 208)**	**27.9%**	**(241 772)**	**65.9%**	**(103 479)**	**69.7%**	**(1.2%)**
Suppliers and employees	(338 940)	(136 298)	40.2%	(89 241)	26.3%	(225 539)	66.5%	(98 696)	138.9%	(9.6%)
Finance charges	(2 190)	-	-	(24)	1.1%	(24)	1.1%	(3 942)	3.9%	(99.4%)
Transfers and grants	(25 714)	(3 266)	12.7%	(12 943)	50.3%	(16 209)	63.0%	(841)	.9%	1 439.6%
Net Cash from/(used) Operating Activities	**56 804**	**34 120**	**60.1%**	**(7 234)**	**(12.7%)**	**26 886**	**47.3%**	**(1 307)**	**26.2%**	**453.6%**
Cash Flow from Investing Activities										
Receipts	**1 608**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 608	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(43 424)**	**(10 395)**	**23.9%**	**(10 886)**	**25.1%**	**(21 282)**	**49.0%**	**(9 317)**	**19.8%**	**16.8%**
Capital assets	(43 424)	(10 395)	23.9%	(10 886)	25.1%	(21 282)	49.0%	(9 317)	19.8%	16.8%
Net Cash from/(used) Investing Activities	**(41 816)**	**(10 395)**	**24.9%**	**(10 886)**	**26.0%**	**(21 282)**	**50.9%**	**(9 317)**	**19.8%**	**16.8%**
Cash Flow from Financing Activities										
Receipts	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	350	-	-	-	-	-	-	-	-	-
Payments	**(10 567)**	**-**	**-**	**(5 414)**	**51.2%**	**(5 414)**	**51.2%**	**(4 150)**	**-**	**30.5%**
Repayment of borrowing	(10 567)	-	-	(5 414)	51.2%	(5 414)	51.2%	(4 150)	-	30.5%
Net Cash from/(used) Financing Activities	**(10 217)**	**-**	**-**	**(5 414)**	**53.0%**	**(5 414)**	**53.0%**	**(4 150)**	**-**	**30.5%**
Net Increase/(Decrease) in cash held	**4 771**	**23 725**	**497.2%**	**(23 534)**	**(493.2%)**	**190**	**4.0%**	**(14 773)**	**25.9%**	**59.3%**
Cash/cash equivalents at the year begin:	17 492	17 172	98.2%	40 896	233.8%	17 172	98.2%	28 824	32.6%	41.9%
Cash/cash equivalents at the year end:	**22 264**	**40 896**	**183.7%**	**17 362**	**78.0%**	**17 362**	**78.0%**	**14 051**	**33.7%**	**23.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 858	11.4%	1 220	4.9%	1 096	4.4%	19 806	79.3%	24 980	22.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	13 067	71.0%	819	4.4%	505	2.7%	4 021	21.8%	18 412	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 280	23.4%	769	4.2%	1 594	8.7%	11 660	63.7%	18 302	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 358	13.5%	556	3.2%	864	5.0%	13 654	78.3%	17 432	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 263	8.4%	404	2.7%	606	4.0%	12 734	84.9%	15 006	13.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 204	61.7%	209	1.2%	130	.7%	6 615	36.4%	18 159	16.2%	-	-	-	-
Total By Income Source	**35 030**	**31.2%**	**3 977**	**3.5%**	**4 795**	**4.3%**	**68 488**	**61.0%**	**112 290**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 005	93.4%	61	2.8%	22	1.0%	60	2.8%	2 148	1.9%	-	-	-	-
Commercial	7 248	62.5%	268	2.3%	148	1.3%	3 937	33.9%	11 602	10.3%	-	-	-	-
Households	25 776	26.2%	3 648	3.7%	4 625	4.7%	64 491	65.4%	98 541	87.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**35 030**	**31.2%**	**3 977**	**3.5%**	**4 795**	**4.3%**	**68 488**	**61.0%**	**112 290**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Ronnie Lottering (acting)	044 203 3004
Financial Manager	Mr Francois Human (acting)	044 203 3102

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**403 548**	**224 080**	**55.5%**	**54 730**	**13.6%**	**278 810**	**69.1%**	**(24 173)**	**70.2%**	**(326.4%)**
Property rates	90 447	95 806	105.9%	(542)	(.6%)	95 265	105.3%	(569)	99.7%	(4.7%)
Property rates - penalties and collection charges	3 300	918	27.8%	974	29.5%	1 891	57.3%	927	51.6%	5.0%
Service charges - electricity revenue	102 415	25 766	25.2%	22 531	22.0%	48 297	47.2%	12 871	50.6%	75.1%
Service charges - water revenue	34 338	10 979	32.0%	8 305	24.2%	19 285	56.2%	1 982	54.6%	319.1%
Service charges - sanitation revenue	35 165	35 108	99.8%	(46)	(.1%)	35 063	99.7%	(31 783)	101.7%	(99.9%)
Service charges - refuse revenue	21 004	20 984	99.9%	(132)	(.6%)	20 852	99.3%	(19 505)	102.6%	(99.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 213	313	25.8%	361	29.7%	674	55.5%	155	28.5%	132.4%
Interest earned - external investments	1 770	427	24.1%	454	25.7%	881	49.8%	943	211.6%	(51.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 107	1 407	34.3%	2 320	56.5%	3 727	90.8%	826	31.7%	181.0%
Licences and permits	74	8	11.1%	31	42.2%	39	53.4%	33	17.6%	(6.9%)
Agency services	1 208	491	40.7%	113	9.4%	604	50.0%	338	61.6%	(66.5%)
Transfers recognised - operational	102 052	29 545	29.0%	18 033	17.7%	47 578	46.6%	9 448	59.3%	90.9%
Other own revenue	6 455	2 327	36.1%	2 327	36.0%	4 654	72.1%	161	34.7%	1 346.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**404 060**	**86 351**	**21.4%**	**92 490**	**22.9%**	**178 842**	**44.3%**	**82 426**	**44.0%**	**12.2%**
Employee related costs	127 524	28 472	22.3%	34 011	26.7%	62 483	49.0%	30 698	47.9%	10.8%
Remuneration of councillors	4 415	1 053	23.8%	1 079	24.4%	2 132	48.3%	1 051	49.8%	2.7%
Debt impairment	15 019	3 755	25.0%	3 755	25.0%	7 509	50.0%	5 153	50.0%	(27.1%)
Depreciation and asset impairment	21 095	5 274	25.0%	5 274	25.0%	10 548	50.0%	5 348	50.0%	(1.4%)
Finance charges	13 845	-	-	7 012	50.6%	7 012	50.6%	6 741	47.8%	4.0%
Bulk purchases	77 582	19 130	24.7%	15 681	20.2%	34 810	44.9%	14 471	45.0%	8.4%
Other Materials	3 128	425	13.6%	372	11.9%	797	25.5%	782	42.2%	(52.5%)
Contracted services	19 713	2 996	15.2%	5 378	27.3%	8 374	42.5%	4 387	36.8%	22.6%
Transfers and grants	2 630	724	27.5%	714	27.2%	1 438	54.7%	599	20.6%	19.3%
Other expenditure	119 110	24 523	20.6%	19 215	16.1%	43 738	36.7%	13 195	34.1%	45.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(512)**	**137 729**		**(37 761)**		**99 968**		**(106 599)**		
Transfers recognised - capital	36 447	9 280	25.5%	16 675	45.8%	25 955	71.2%	500	83.4%	3 235.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**35 934**	**147 008**		**(21 085)**		**125 923**		**(106 099)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**35 934**	**147 008**		**(21 085)**		**125 923**		**(106 099)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**35 934**	**147 008**		**(21 085)**		**125 923**		**(106 099)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**35 934**	**147 008**		**(21 085)**		**125 923**		**(106 099)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**52 161**	**8 188**	**15.7%**	**19 917**	**38.2%**	**28 105**	**53.9%**	**5 752**	**20.0%**	**246.3%**
National Government	19 895	284	1.4%	1 120	5.6%	1 405	7.1%	1 442	25.0%	(22.3%)
Provincial Government	447	7 810	1 749.2%	12 132	2 717.1%	19 942	4 466.4%	3 074	55.6%	294.7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	11 684	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 026**	**8 095**	**25.3%**	**13 252**	**41.4%**	**21 347**	**66.7%**	**4 516**	**35.1%**	**193.5%**
Borrowing	16 395	24	.1%	4 666	28.5%	4 690	28.6%	1 236	6.2%	277.6%
Internally generated funds	3 741	18	.5%	428	11.4%	446	11.9%	-	-	(100.0%)
Public contributions and donations	-	52	-	1 571	-	1 622	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**52 161**	**8 188**	**15.7%**	**19 917**	**38.2%**	**28 105**	**53.9%**	**5 752**	**20.0%**	**246.3%**
Governance and Administration	**1 880**	**29**	**1.5%**	**313**	**16.6%**	**342**	**18.2%**	**-**	**-**	**(100.0%)**
Executive & Council	478	-	-	47	9.9%	47	9.9%	-	-	(100.0%)
Budget & Treasury Office	600	3	.5%	60	10.1%	63	10.6%	-	-	(100.0%)
Corporate Services	802	26	3.3%	205	25.6%	231	28.9%	-	-	(100.0%)
Community and Public Safety	**16 716**	**2 842**	**17.0%**	**8 797**	**52.6%**	**11 639**	**69.6%**	**13**	**45.4%**	**66 392.5%**
Community & Social Services	1 799	-	-	22	1.2%	22	1.2%	-	-	(100.0%)
Sport And Recreation	351	52	14.8%	1 834	522.2%	1 886	536.9%	13	45.4%	13 763.8%
Public Safety	1 498	1	.1%	66	4.4%	67	4.4%	-	-	(100.0%)
Housing	13 068	2 789	21.3%	6 875	52.6%	9 664	74.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 544**	**-**	**-**	**31**	**.7%**	**31**	**.7%**	**1 982**	**75.1%**	**(98.5%)**
Planning and Development	403	-	-	21	5.3%	21	5.3%	-	-	(100.0%)
Road Transport	4 141	-	-	9	.2%	9	.2%	1 982	75.1%	(99.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 021**	**5 318**	**18.3%**	**10 777**	**37.1%**	**16 094**	**55.5%**	**3 757**	**11.7%**	**186.8%**
Electricity	3 449	12	.3%	637	18.5%	649	18.8%	21	.2%	2 971.0%
Water	10 273	261	2.5%	1 034	10.1%	1 295	12.6%	1 422	11.6%	(27.2%)
Waste Water Management	10 643	5 021	47.2%	6 643	62.4%	11 664	109.6%	2 315	34.5%	187.0%
Waste Management	4 656	23	.5%	2 462	52.9%	2 485	53.4%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**425 661**	**131 825**	**31.0%**	**115 568**	**27.2%**	**247 393**	**58.1%**	**105 211**	**66.9%**	**9.8%**
Ratepayers and other	**285 393**	**93 702**	**32.8%**	**87 687**	**30.7%**	**181 388**	**63.6%**	**87 523**	**63.3%**	**.2%**
Government - operating	102 052	35 696	35.0%	27 427	26.9%	63 124	61.9%	16 245	89.1%	68.8%
Government - capital	36 447	2 000	5.5%	-	-	2 000	5.5%	500	66.9%	(100.0%)
Interest	1 770	427	24.1%	454	25.7%	881	49.8%	943	211.6%	(51.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(366 741)**	**(119 245)**	**32.5%**	**(104 436)**	**28.5%**	**(223 680)**	**61.0%**	**(79 879)**	**58.9%**	**30.7%**
Suppliers and employees	(350 319)	(117 037)	33.4%	(96 709)	27.6%	(213 746)	61.0%	(72 543)	59.9%	33.3%
Finance charges	(13 845)	(1 484)	10.7%	(7 012)	50.6%	(8 496)	61.4%	(6 737)	47.7%	4.1%
Transfers and grants	(2 577)	(724)	28.1%	(714)	27.7%	(1 438)	55.8%	(599)	20.6%	19.3%
Net Cash from/(used) Operating Activities	**58 919**	**12 580**	**21.4%**	**11 132**	**18.9%**	**23 712**	**40.2%**	**25 332**	**135.7%**	**(56.1%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(14 855)**	**-**	**349**	**-**	**(14 507)**	**-**	**(20 000)**	**(179.1%)**	**(101.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(14 855)	-	349	-	(14 507)	-	(20 000)	-	(101.7%)
Payments	**(50 335)**	**(8 188)**	**16.3%**	**(19 917)**	**39.6%**	**(28 105)**	**55.8%**	**(5 752)**	**20.0%**	**246.3%**
Capital assets	(50 335)	(8 188)	16.3%	(19 917)	39.6%	(28 105)	55.8%	(5 752)	20.0%	246.3%
Net Cash from/(used) Investing Activities	**(50 335)**	**(23 043)**	**45.8%**	**(19 569)**	**38.9%**	**(42 612)**	**84.7%**	**(25 752)**	**83.0%**	**(24.0%)**
Cash Flow from Financing Activities										
Receipts	**12 314**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	-	-	-	-	-	-	-	-	-
Payments	**(12 795)**	**(963)**	**7.5%**	**(4 092)**	**32.0%**	**(5 055)**	**39.5%**	**(4 452)**	**45.2%**	**(8.1%)**
Repayment of borrowing	(12 795)	(963)	7.5%	(4 092)	32.0%	(5 055)	39.5%	(4 452)	45.2%	(8.1%)
Net Cash from/(used) Financing Activities	**(481)**	**(963)**	**200.1%**	**(4 092)**	**850.3%**	**(5 055)**	**1 050.4%**	**(4 452)**	**(42.5%)**	**(8.1%)**
Net Increase/(Decrease) in cash held	**8 103**	**(11 426)**	**(141.0%)**	**(12 528)**	**(154.6%)**	**(23 955)**	**(295.6%)**	**(4 872)**	**135.1%**	**157.2%**
Cash/cash equivalents at the year begin:	19 859	31 782	160.0%	20 356	102.5%	31 782	160.0%	25 763	(181.8%)	(21.0%)
Cash/cash equivalents at the year end:	**27 962**	**20 356**	**72.8%**	**7 828**	**28.0%**	**7 828**	**28.0%**	**20 891**	**542.7%**	**(62.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 144	19.4%	853	5.3%	617	3.8%	11 579	71.5%	16 193	20.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 330	63.4%	1 021	8.8%	437	3.8%	2 767	23.9%	11 554	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 490	24.2%	1 026	4.5%	667	2.9%	15 534	68.4%	22 718	29.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 391	17.8%	497	3.7%	394	2.9%	10 123	75.5%	13 405	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 396	12.7%	352	3.2%	299	2.7%	8 946	81.4%	10 993	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	364	12.4%	277	9.5%	133	4.5%	2 156	73.6%	2 929	3.8%	-	-	-	-
Total By Income Source	**20 114**	**25.9%**	**4 026**	**5.2%**	**2 546**	**3.3%**	**51 106**	**65.7%**	**77 791**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	218	38.1%	75	13.1%	3	.5%	276	48.3%	572	.7%	-	-	-	-
Commercial	4 779	49.8%	563	5.9%	225	2.4%	4 023	41.9%	9 591	12.3%	-	-	-	-
Households	15 117	22.4%	3 388	5.0%	2 317	3.4%	46 806	69.2%	67 628	86.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 114**	**25.9%**	**4 026**	**5.2%**	**2 546**	**3.3%**	**51 106**	**65.7%**	**77 792**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	607	100.0%	-	-	-	-	-	-	607	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**607**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**607**	**100.0%**

Contact Details

Municipal Manager	Mr Allen Paulse	044 501 3014
Financial Manager	Mr Felix Lotter	044 501 3021

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**528 123**	**268 712**	**50.9%**	**81 525**	**15.4%**	**350 237**	**66.3%**	**78 674**	**68.7%**	**3.6%**
Property rates	152 574	147 079	96.4%	(796)	(.5%)	146 283	95.9%	(1 393)	101.4%	(42.8%)
Property rates - penalties and collection charges	2 608	578	22.1%	927	35.6%	1 505	57.7%	834	51.7%	11.2%
Service charges - electricity revenue	182 412	48 585	26.6%	42 478	23.3%	91 063	49.9%	40 068	49.4%	6.0%
Service charges - water revenue	45 492	19 482	42.8%	7 863	17.3%	27 345	60.1%	7 488	58.5%	5.0%
Service charges - sanitation revenue	10 619	10 425	98.2%	54	.5%	10 480	98.7%	123	96.4%	(56.2%)
Service charges - refuse revenue	14 281	14 477	101.4%	(182)	(1.3%)	14 295	100.1%	(48)	100.4%	282.9%
Service charges - other	3 393	533	15.7%	84	2.5%	617	18.2%	240	26.8%	(65.0%)
Rental of facilities and equipment	4 745	891	18.8%	1 063	22.4%	1 954	41.2%	931	41.4%	14.3%
Interest earned - external investments	8 309	539	6.5%	1 106	13.3%	1 645	19.8%	1 216	28.3%	(9.1%)
Interest earned - outstanding debtors	3 192	701	22.0%	943	29.6%	1 644	51.5%	1 273	59.7%	(25.9%)
Dividends received	-	-		-		-		-	-	
Fines	11 369	2 915	25.6%	2 947	25.9%	5 862	51.6%	1 826	101.1%	61.4%
Licences and permits	1 902	410	21.6%	377	19.8%	787	41.4%	359	42.9%	5.2%
Agency services	1 700	507	29.8%	580	34.1%	1 087	63.9%	461	51.9%	25.8%
Transfers recognised - operational	81 877	20 689	25.3%	21 887	26.7%	42 575	52.0%	24 052	57.1%	(9.0%)
Other own revenue	3 450	900	26.1%	2 192	63.5%	3 092	89.6%	1 178	62.5%	86.1%
Gains on disposal of PPE	200	2	.9%	1	.6%	3	1.4%	65	35.8%	(98.3%)
Operating Expenditure	**532 489**	**119 507**	**22.4%**	**125 331**	**23.5%**	**244 839**	**46.0%**	**114 179**	**46.7%**	**9.8%**
Employee related costs	158 308	35 703	22.6%	43 172	27.3%	78 875	49.8%	38 743	48.4%	11.4%
Remuneration of councillors	6 348	1 482	23.4%	1 482	23.4%	2 964	46.7%	1 405	45.8%	5.5%
Debt impairment	28 454	7 111	25.0%	7 111	25.0%	14 221	50.0%	5 003	49.4%	42.1%
Depreciation and asset impairment	23 655	5 916	25.0%	5 914	25.0%	11 830	50.0%	5 477	50.0%	8.0%
Finance charges	17 055	1 506	8.8%	5 507	32.3%	7 013	41.1%	5 800	52.5%	(5.0%)
Bulk purchases	127 000	32 204	25.4%	25 239	19.9%	57 443	45.2%	23 640	49.9%	6.8%
Other Materials	15 946	1 989	12.5%	2 867	18.0%	4 856	30.5%	3 803	43.9%	(24.6%)
Contracted services	20 452	2 686	13.1%	4 444	21.7%	7 129	34.9%	3 136	40.8%	41.7%
Transfers and grants	5 642	1 363	24.2%	1 651	29.3%	3 015	53.4%	972	51.9%	69.9%
Other expenditure	129 630	29 547	22.8%	27 945	21.6%	57 492	44.4%	26 201	40.6%	6.7%
Loss on disposal of PPE	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	**(4 367)**	**149 204**		**(43 806)**		**105 398**		**(35 505)**		
Transfers recognised - capital	42 885	8 905	20.8%	11 301	26.4%	20 205	47.1%	9 959	38.4%	13.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(3 717)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**34 801**	**158 109**		**(32 505)**		**125 603**		**(25 546)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**34 801**	**158 109**		**(32 505)**		**125 603**		**(25 546)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**34 801**	**158 109**		**(32 505)**		**125 603**		**(25 546)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**34 801**	**158 109**		**(32 505)**		**125 603**		**(25 546)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**75 959**	**12 633**	**16.6%**	**17 859**	**23.5%**	**30 492**	**40.1%**	**13 588**	**26.0%**	**31.4%**
National Government	24 969	4 347	17.4%	2 518	10.1%	6 866	27.5%	6 130	37.9%	(58.9%)
Provincial Government	17 916	4 536	25.3%	8 845	49.4%	13 381	74.7%	4 183	42.4%	111.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	34	-	(100.0%)
Transfers recognised - capital	**42 885**	**8 884**	**20.7%**	**11 363**	**26.5%**	**20 247**	**47.2%**	**10 346**	**39.4%**	**9.8%**
Borrowing	15 487	1 313	8.5%	2 317	15.0%	3 630	23.4%	2 229	12.7%	4.0%
Internally generated funds	13 870	2 437	17.6%	4 179	30.1%	6 615	47.7%	1 013	10.8%	312.4%
Public contributions and donations	3 717	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75 959**	**12 633**	**16.6%**	**17 859**	**23.5%**	**30 492**	**40.1%**	**13 588**	**26.0%**	**31.4%**
Governance and Administration	**6 633**	**1 001**	**15.1%**	**1 507**	**22.7%**	**2 508**	**37.8%**	**397**	**7.2%**	**279.9%**
Executive & Council	3 778	211	5.6%	448	11.9%	660	17.5%	145	8.3%	208.5%
Budget & Treasury Office	1 569	236	15.1%	740	47.1%	976	62.2%	9	1.1%	7 696.1%
Corporate Services	1 286	554	43.1%	318	24.8%	872	67.8%	242	8.1%	31.8%
Community and Public Safety	**27 149**	**6 190**	**22.8%**	**11 324**	**41.7%**	**17 514**	**64.5%**	**5 151**	**38.3%**	**119.9%**
Community & Social Services	10 099	1 590	15.7%	1 341	13.3%	2 930	29.0%	(10)	-	(13 185.8%)
Sport And Recreation	500	4	.7%	79	15.8%	83	16.6%	151	63.0%	(47.7%)
Public Safety	2 100	-	-	1 474	70.2%	1 474	70.2%	-	-	(100.0%)
Housing	14 450	4 596	31.8%	8 430	58.3%	13 026	90.1%	5 010	43.8%	68.3%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 068**	**-**	**-**	**284**	**2.6%**	**284**	**2.6%**	**116**	**3.6%**	**145.1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 951	-	-	284	4.1%	284	4.1%	116	3.6%	145.1%
Environmental Protection	4 117	-	-	-	-	-	-	-	-	-
Trading Services	**31 109**	**5 442**	**17.5%**	**4 745**	**15.3%**	**10 187**	**32.7%**	**7 925**	**28.6%**	**(40.1%)**
Electricity	15 956	3 316	20.8%	3 243	20.3%	6 559	41.1%	1 544	15.1%	110.1%
Water	13 603	1 678	12.3%	1 213	8.9%	2 891	21.3%	264	2.6%	359.3%
Waste Water Management	1 550	448	28.9%	288	18.6%	736	47.5%	6 117	63.5%	(95.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**547 135**	**194 276**	**35.5%**	**146 147**	**26.7%**	**340 423**	**62.2%**	**142 603**	**63.1%**	**2.5%**
Ratepayers and other	**411 608**	**150 386**	**36.5%**	**114 465**	**27.8%**	**264 850**	**64.3%**	**118 396**	**63.5%**	**(3.3%)**
Government - operating	81 877	31 982	39.1%	18 402	22.5%	50 383	61.5%	12 575	66.0%	46.3%
Government - capital	42 885	11 369	26.5%	12 175	28.4%	23 544	54.9%	10 416	68.4%	16.9%
Interest	10 764	539	5.0%	1 106	10.3%	1 645	15.3%	1 216	18.6%	(9.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(467 325)**	**(152 057)**	**32.5%**	**(131 329)**	**28.1%**	**(283 385)**	**60.6%**	**(120 345)**	**59.2%**	**9.1%**
Suppliers and employees	(446 677)	(148 653)	33.3%	(124 170)	27.8%	(272 823)	61.1%	(114 159)	59.6%	8.8%
Finance charges	(15 006)	(2 041)	13.6%	(5 507)	36.7%	(7 548)	50.3%	(5 214)	52.4%	5.6%
Transfers and grants	(5 642)	(1 363)	24.2%	(1 651)	29.3%	(3 015)	53.4%	(972)	53.0%	69.9%
Net Cash from/(used) Operating Activities	**79 809**	**42 219**	**52.9%**	**14 819**	**18.6%**	**57 037**	**71.5%**	**22 258**	**87.5%**	**(33.4%)**
Cash Flow from Investing Activities										
Receipts	**(2 166)**	**352**	**(16.3%)**	**249**	**(11.5%)**	**602**	**(27.8%)**	**463**	**(6.3%)**	**(46.1%)**
Proceeds on disposal of PPE	200	6	2.9%	86	42.8%	91	45.7%	195	181.8%	(56.1%)
Decrease in non-current debtors	-	346	-	164	-	510	-	275	-	(40.5%)
Decrease in other non-current receivables	60	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 426)	-	-	-	-	-	-	(8)	.7%	(100.0%)
Payments	**(75 959)**	**(13 082)**	**17.2%**	**(18 549)**	**24.4%**	**(31 631)**	**41.6%**	**(13 624)**	**26.4%**	**36.2%**
Capital assets	(75 959)	(13 082)	17.2%	(18 549)	24.4%	(31 631)	41.6%	(13 624)	26.4%	36.2%
Net Cash from/(used) Investing Activities	**(78 125)**	**(12 730)**	**16.3%**	**(18 300)**	**23.4%**	**(31 029)**	**39.7%**	**(13 161)**	**22.4%**	**39.0%**
Cash Flow from Financing Activities										
Receipts	**13 021**	**152**	**1.2%**	**197**	**1.5%**	**349**	**2.7%**	**562**	**12.5%**	**(65.0%)**
Short term loans	-	-	-	-	-	-	-	327	-	(100.0%)
Borrowing long term/refinancing	11 944	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 077	152	14.1%	197	18.3%	349	32.4%	235	39.6%	(16.4%)
Payments	**(19 212)**	**(1 914)**	**10.0%**	**(7 937)**	**41.3%**	**(9 852)**	**51.3%**	**(6 027)**	**49.8%**	**31.7%**
Repayment of borrowing	(19 212)	(1 914)	10.0%	(7 937)	41.3%	(9 852)	51.3%	(6 027)	49.8%	31.7%
Net Cash from/(used) Financing Activities	**(6 191)**	**(1 762)**	**28.5%**	**(7 741)**	**125.0%**	**(9 503)**	**153.5%**	**(5 465)**	**72.5%**	**41.6%**
Net Increase/(Decrease) in cash held	**(4 506)**	**27 727**	**(615.3%)**	**(11 222)**	**249.0%**	**16 505**	**(366.3%)**	**3 632**	**(174.0%)**	**(409.0%)**
Cash/cash equivalents at the year begin:	47 470	46 161	97.2%	73 888	155.7%	46 161	97.2%	87 942	120.0%	(16.0%)
Cash/cash equivalents at the year end:	**42 963**	**73 888**	**172.0%**	**62 666**	**145.9%**	**62 666**	**145.9%**	**91 575**	**358.7%**	**(31.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 067	20.4%	1 602	8.0%	2 798	14.0%	11 459	57.5%	19 926	17.5%	2	-	9 404	47.0%
Trade and Other Receivables from Exchange Transactions - Electric	10 683	50.2%	3 639	17.1%	2 038	9.6%	4 906	23.1%	21 267	18.7%	11	.1%	9 311	43.0%
Receivables from Non-exchange Transactions - Property Rates	7 578	14.7%	2 383	4.6%	1 859	3.6%	39 787	77.1%	51 606	45.3%	36	.1%	23 358	45.0%
Receivables from Exchange Transactions - Waste Water Manageme	596	8.3%	268	3.7%	1 212	16.9%	5 083	71.0%	7 159	6.3%	1	-	3 520	49.0%
Receivables from Exchange Transactions - Waste Management	867	9.9%	347	4.0%	1 261	14.4%	6 257	71.7%	8 732	7.7%	30	.3%	96 263	1 102.0%
Receivables from Exchange Transactions - Property Rental Debtors	240	6.4%	118	3.1%	118	3.1%	3 298	87.4%	3 774	3.3%	7	.2%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 030)	(258.7%)	484	31.1%	162	10.4%	4 942	317.3%	1 558	1.4%	-	-	-	-
Total By Income Source	**20 001**	**17.5%**	**8 840**	**7.8%**	**9 448**	**8.3%**	**75 733**	**66.4%**	**114 022**	**100.0%**	**87**	**.1%**	**141 856**	**124.0%**
Debtors Age Analysis By Customer Group														
Organs of State	531	14.2%	207	5.6%	105	2.8%	2 890	77.4%	3 733	3.3%	-	-	-	-
Commercial	7 335	24.9%	3 294	11.2%	2 074	7.0%	16 795	56.9%	29 498	25.9%	-	-	-	-
Households	10 944	14.8%	5 013	6.8%	6 951	9.4%	50 801	68.9%	73 710	64.6%	87	.1%	141 856	192.0%
Other	1 191	16.8%	326	4.6%	318	4.5%	5 246	74.1%	7 081	6.2%	-	-	-	-
Total By Customer Group	**20 001**	**17.5%**	**8 840**	**7.8%**	**9 448**	**8.3%**	**75 733**	**66.4%**	**114 022**	**100.0%**	**87**	**.1%**	**141 856**	**124.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	585	100.0%	-	-	-	-	-	-	585	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**585**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**585**	**100.0%**

Contact Details

Municipal Manager	Ms Lauren Waring	044 302 6590
Financial Manager	G S Easton	044 302 6389

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**176 403**	**65 009**	**36.9%**	**55 311**	**31.4%**	**120 321**	**68.2%**	**49 404**	**64.9%**	**12.0%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	1 889	574	30.4%	258	13.7%	832	44.0%	304	35.1%	(15.2%)
Interest earned - external investments	2 051	1 264	61.7%	695	33.9%	1 959	95.6%	869	64.2%	(20.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	13 780	2 913	21.1%	4 140	30.0%	7 053	51.2%	2 932	52.8%	41.2%
Transfers recognised - operational	133 413	57 173	42.9%	43 523	32.6%	100 696	75.5%	42 311	75.7%	2.9%
Other own revenue	17 270	3 085	17.9%	6 695	38.8%	9 780	56.6%	2 944	20.2%	127.4%
Gains on disposal of PPE	8 000	-	-	-	-	-	-	42	-	(100.0%)
Operating Expenditure	**175 047**	**29 037**	**16.6%**	**36 781**	**21.0%**	**65 817**	**37.6%**	**35 227**	**37.4%**	**4.4%**
Employee related costs	91 952	20 364	22.1%	23 900	26.0%	44 264	48.1%	25 083	51.7%	(4.7%)
Remuneration of councillors	6 954	1 672	24.0%	1 682	24.2%	3 354	48.2%	1 530	44.4%	10.0%
Debt impairment	650	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 136	-	-	-	-	-	-	-	-	-
Finance charges	585	123	21.0%	-	-	123	21.0%	-	21.5%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	4 941	-	-	-	-	-	-	783	32.2%	(100.0%)
Contracted services	11 330	1 859	16.4%	2 289	20.2%	4 148	36.6%	1 913	18.8%	19.6%
Transfers and grants	3 775	587	15.5%	950	25.2%	1 537	40.7%	1 256	42.9%	(24.3%)
Other expenditure	46 725	4 432	9.5%	7 959	17.0%	12 391	26.5%	4 663	20.9%	70.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 355**	**35 973**		**18 531**		**54 503**		**14 177**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**8 875**	**4**	**-**	**97**	**1.1%**	**101**	**1.1%**	**24**	**1.5%**	**301.1%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 875	4	-	97	1.1%	101	1.1%	24	1.5%	301.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**8 875**	**4**	**-**	**97**	**1.1%**	**101**	**1.1%**	**24**	**1.5%**	**301.1%**
Governance and Administration	**225**	**4**	**1.6%**	**97**	**43.1%**	**101**	**44.7%**	**-**	**.1%**	**(100.0%)**
Executive & Council	25	-	-	1	3.6%	1	3.6%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	4	1.8%	96	48.1%	100	49.8%	-	.2%	(100.0%)
Community and Public Safety	**650**	**-**	**-**	**-**	**-**	**-**	**-**	**24**	**3.2%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	250	-	-	-	-	-	-	24	8.2%	(100.0%)
Public Safety	400	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	8 000	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**169**	**65 009**	**38 532.2%**	**55 311**	**32 784.1%**	**120 321**	**71 316.3%**	**49 363**	**64.8%**	**12.1%**
Ratepayers and other	**33**	**6 140**	**18 465.3%**	**11 093**	**33 363.7%**	**17 233**	**51 828.9%**	**6 182**	**31.0%**	**79.4%**
Government - operating	133	57 605	43 178.3%	43 523	32 622.8%	101 128	75 801.1%	42 311	75.7%	2.9%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2	1 264	61 609.9%	695	33 879.2%	1 959	95 489.2%	869	64.2%	(20.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(151)**	**(209 106)**	**138 645.3%**	**(139 191)**	**92 288.7%**	**(348 297)**	**230 934.0%**	**(46 821)**	**82.7%**	**197.3%**
Suppliers and employees	(146)	(208 396)	142 647.4%	(138 142)	94 558.5%	(346 539)	237 205.9%	(45 565)	84.0%	203.2%
Finance charges	(1)	(123)	12 469.0%	-	-	(123)	12 469.0%	-	-	-
Transfers and grants	(4)	(587)	15 676.9%	(1 048)	28 003.5%	(1 635)	43 680.4%	(1 256)	42.9%	(16.5%)
Net Cash from/(used) Operating Activities	**18**	**(144 097)**	**(805 326.1%)**	**(83 880)**	**(468 783.9%)**	**(227 977)**	**(1 274 110.0%)**	**2 542**	**(74.8%)**	**(3 400.0%)**
Cash Flow from Investing Activities										
Receipts	**8**	**176 717**	**2 208 958.3%**	**50 216**	**627 699.7%**	**226 933**	**2 836 658.0%**	**13 042**	**-**	**285.0%**
Proceeds on disposal of PPE	8	-	-	-	-	-	-	42	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	176 717	-	50 216	-	226 933	-	13 000	-	286.3%
Payments	**-**	**(4)**	**-**	**(96)**	**-**	**(99)**	**-**	**(24)**	**-**	**296.2%**
Capital assets	-	(4)	-	(96)	-	(99)	-	(24)	-	296.2%
Net Cash from/(used) Investing Activities	**8**	**176 713**	**2 208 914.0%**	**50 120**	**626 502.1%**	**226 833**	**2 835 416.1%**	**13 017**	**-**	**285.0%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**26**	**32 616**	**125 965.0%**	**(33 759)**	**(130 380.2%)**	**(1 143)**	**(4 415.2%)**	**15 559**	**204.3%**	**(317.0%)**
Cash/cash equivalents at the year begin:	-	52 943	-	85 559	-	52 943	-	51 485	-	66.2%
Cash/cash equivalents at the year end:	**26**	**85 559**	**330 434.7%**	**51 800**	**200 054.5%**	**51 800**	**200 054.5%**	**67 044**	**355.6%**	**(22.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	75	2.0%	65	1.7%	44	1.2%	3 563	95.1%	3 748	29.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	565	6.3%	1 053	11.8%	620	6.9%	6 697	74.9%	8 936	70.5%	-	-	-	-
Total By Income Source	**641**	**5.0%**	**1 118**	**8.8%**	**664**	**5.2%**	**10 260**	**80.9%**	**12 684**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	231	19.3%	389	32.5%	90	7.5%	487	40.7%	1 198	9.4%	-	-	-	-
Other	409	3.6%	729	6.4%	574	5.0%	9 773	85.1%	11 486	90.6%	-	-	-	-
Total By Customer Group	**641**	**5.0%**	**1 118**	**8.8%**	**664**	**5.2%**	**10 260**	**80.9%**	**12 684**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 151	100.0%	-	-	-	-	-	-	1 151	52.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 060	100.0%	-	-	-	-	-	-	1 060	47.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 212**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 212**	**100.0%**

Contact Details

Municipal Manager	Mr Godfrey Louw	044 803 1445
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**36 198**	**12 240**	**33.8%**	**8 678**	**24.0%**	**20 918**	**57.8%**	**14 814**	**52.3%**	**(41.4%)**
Property rates	2 156	2 581	119.7%	2	.1%	2 583	119.8%	4 873	241.2%	(100.0%)
Property rates - penalties and collection charges	60	11	18.0%	41	68.1%	52	86.0%	91	2 286.7%	(55.4%)
Service charges - electricity revenue	9 178	2 420	26.4%	2 104	22.9%	4 525	49.3%	2 153	50.5%	(2.2%)
Service charges - water revenue	1 618	409	25.3%	450	27.8%	859	53.1%	342	32.7%	31.9%
Service charges - sanitation revenue	1 897	413	21.8%	405	21.4%	818	43.1%	374	44.3%	8.3%
Service charges - refuse revenue	1 669	410	24.6%	409	24.5%	819	49.1%	281	42.5%	45.3%
Service charges - other	78	49	63.0%	20	25.7%	69	88.7%	52	-	(61.8%)
Rental of facilities and equipment	829	230	27.8%	316	38.1%	546	65.8%	312	61.6%	1.2%
Interest earned - external investments	433	40	9.3%	62	14.3%	102	23.6%	50	14.4%	24.0%
Interest earned - outstanding debtors	158	57	36.3%	104	65.8%	162	102.1%	1	137.2%	17 989.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 755	860	49.0%	848	48.3%	1 707	97.3%	586	39.4%	44.6%
Licences and permits	248	264	106.4%	235	94.5%	499	200.9%	145	87.7%	61.4%
Agency services	95	-	-	-	-	-	-	(73)	-	(100.0%)
Transfers recognised - operational	15 286	4 386	28.7%	3 655	23.9%	8 041	52.6%	5 659	41.8%	(35.4%)
Other own revenue	738	109	14.7%	28	3.8%	137	18.5%	(32)	9.7%	(187.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**46 532**	**9 990**	**21.5%**	**13 196**	**28.4%**	**23 186**	**49.8%**	**11 655**	**36.1%**	**13.2%**
Employee related costs	12 809	2 483	19.4%	3 024	23.6%	5 507	43.0%	2 055	34.8%	47.2%
Remuneration of councillors	2 109	520	24.6%	520	24.6%	1 040	49.3%	332	31.9%	56.4%
Debt impairment	191	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 526	2 583	27.1%	2 803	29.4%	5 386	56.5%	635	3.8%	341.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 848	1 493	25.5%	2 110	36.1%	3 603	61.6%	292	39.9%	623.4%
Other Materials	-	-	-	-	-	-	-	(19)	-	(100.0%)
Contracted services	2 181	409	18.7%	668	30.6%	1 077	49.4%	636	80.0%	5.0%
Transfers and grants	3 576	607	17.0%	1 048	29.3%	1 655	46.3%	4 220	411.7%	(75.2%)
Other expenditure	10 292	1 896	18.4%	3 023	29.4%	4 918	47.8%	3 503	50.7%	(13.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 334)**	**2 250**		**(4 518)**		**(2 268)**		**3 159**		
Transfers recognised - capital	11 943	3 092	25.9%	3 673	30.8%	6 765	56.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 609**	**5 341**		**(845)**		**4 496**		**3 159**		
Taxation	12	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 597**	**5 341**		**(845)**		**4 496**		**3 159**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 597**	**5 341**		**(845)**		**4 496**		**3 159**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 597**	**5 341**		**(845)**		**4 496**		**3 159**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**15 718**	**2 914**	**18.5%**	**2 190**	**13.9%**	**5 104**	**32.5%**	**213**	**2.5%**	**928.5%**
National Government	9 850	1 905	19.3%	2 166	22.0%	4 071	41.3%	174	2.4%	1 148.0%
Provincial Government	-	-	-	-	-	-	-	28	80.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 850**	**1 905**	**19.3%**	**2 166**	**22.0%**	**4 071**	**41.3%**	**202**	**2.6%**	**974.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 868	1 009	17.2%	20	.3%	1 029	17.5%	11	1.1%	79.0%
Public contributions and donations	-	-	-	4	-	4	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**15 718**	**2 914**	**18.5%**	**2 190**	**13.9%**	**5 104**	**32.5%**	**213**	**2.5%**	**928.5%**
Governance and Administration	**484**	**59**	**12.2%**	**20**	**4.2%**	**79**	**16.4%**	**84**	**35.2%**	**(76.1%)**
Executive & Council	-	-	-	3	-	3	-	-	-	(100.0%)
Budget & Treasury Office	390	59	15.2%	6	1.4%	65	16.6%	84	11.8%	(93.3%)
Corporate Services	94	-	-	12	12.7%	12	12.7%	-	202.5%	(100.0%)
Community and Public Safety	**1 806**	**-**	**-**	**-**	**-**	**-**	**-**	**32**	**.8%**	**(100.0%)**
Community & Social Services	1 531	-	-	-	-	-	-	-	-	-
Sport And Recreation	5	-	-	-	-	-	-	-	-	-
Public Safety	200	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	32	1.0%	(100.0%)
Health	70	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**353**	**228**	**64.6%**	**18**	**5.1%**	**246**	**69.6%**	**44**	**.6%**	**(59.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	353	228	64.6%	18	5.1%	246	69.6%	44	.6%	(59.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 076**	**2 627**	**20.1%**	**2 152**	**16.5%**	**4 779**	**36.5%**	**52**	**1.3%**	**4 020.9%**
Electricity	55	-	-	-	-	-	-	-	-	-
Water	1 223	11	.9%	0	-	11	.9%	3	5.3%	(84.7%)
Waste Water Management	8 827	2 616	29.6%	2 152	24.4%	4 768	54.0%	50	1.3%	4 242.1%
Waste Management	2 971	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**48 142**	**17 816**	**37.0%**	**14 442**	**30.0%**	**32 258**	**67.0%**	**9 452**	**52.6%**	**52.8%**
Ratepayers and other	**20 322**	**8 935**	**44.0%**	**10 449**	**51.4%**	**19 384**	**95.4%**	**5 189**	**106.6%**	**101.4%**
Government - operating	15 286	4 453	29.1%	3 819	25.0%	8 273	54.1%	4 157	16.7%	(8.1%)
Government - capital	11 943	4 330	36.3%	-	-	4 330	36.3%	-	-	-
Interest	591	98	16.5%	174	29.4%	271	45.9%	106	39.1%	64.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(34 589)**	**(9 750)**	**28.2%**	**(10 935)**	**31.6%**	**(20 684)**	**59.8%**	**(11 680)**	**58.2%**	**(6.4%)**
Suppliers and employees	(33 029)	(9 418)	28.5%	(10 193)	30.9%	(19 610)	59.4%	(8 656)	49.9%	17.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 560)	(332)	21.3%	(742)	47.6%	(1 074)	68.8%	(3 023)	306.2%	(75.5%)
Net Cash from/(used) Operating Activities	**13 553**	**8 066**	**59.5%**	**3 507**	**25.9%**	**11 574**	**85.4%**	**(2 228)**	**41.7%**	**(257.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(11 943)**	**(2 914)**	**24.4%**	**(2 190)**	**18.3%**	**(5 104)**	**42.7%**	**(352)**	**4.3%**	**522.2%**
Capital assets	(11 943)	(2 914)	24.4%	(2 190)	18.3%	(5 104)	42.7%	(352)	4.3%	522.2%
Net Cash from/(used) Investing Activities	**(11 943)**	**(2 914)**	**24.4%**	**(2 190)**	**18.3%**	**(5 104)**	**42.7%**	**(352)**	**4.4%**	**522.2%**
Cash Flow from Financing Activities										
Receipts	**-**	**28**	**-**	**7**	**-**	**35**	**-**	**16**	**-**	**(58.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	28	-	7	-	35	-	16	-	(58.2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**28**	**-**	**7**	**-**	**35**	**-**	**16**	**-**	**(58.2%)**
Net Increase/(Decrease) in cash held	**1 610**	**5 180**	**321.8%**	**1 324**	**82.3%**	**6 504**	**404.1%**	**(2 564)**	**(22 324.7%)**	**(151.7%)**
Cash/cash equivalents at the year begin:	-	7 960	-	13 140	-	7 960	-	10 395	(12.2%)	26.4%
Cash/cash equivalents at the year end:	**1 610**	**13 140**	**816.3%**	**14 464**	**898.6%**	**14 464**	**898.6%**	**7 832**	**(58.8%)**	**84.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	216	28.7%	42	5.6%	26	3.5%	469	62.3%	753	11.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	720	83.3%	46	5.3%	16	1.8%	83	9.6%	864	12.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 267	44.7%	15	.5%	7	.2%	1 544	54.5%	2 832	41.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	274	29.1%	59	6.2%	27	2.9%	580	61.8%	940	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	169	29.1%	19	3.2%	18	3.1%	375	64.6%	581	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	13.7%	12	3.9%	12	4.0%	231	78.4%	294	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	524	100.0%	-	-	-	-	-	-	524	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	(56.8%)	8	53.7%	2	14.9%	13	88.1%	15	.2%	-	-	-	-
Total By Income Source	**3 202**	**47.1%**	**200**	**2.9%**	**107**	**1.6%**	**3 295**	**48.4%**	**6 803**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	430	63.7%	9	1.4%	3	.5%	232	34.4%	674	9.9%	-	-	-	-
Commercial	620	81.7%	4	.6%	8	1.1%	126	16.6%	758	11.1%	-	-	-	-
Households	2 134	40.0%	185	3.5%	93	1.8%	2 928	54.8%	5 341	78.5%	-	-	-	-
Other	18	60.4%	1	3.7%	2	6.7%	9	29.3%	30	.4%	-	-	-	-
Total By Customer Group	**3 202**	**47.1%**	**200**	**2.9%**	**107**	**1.6%**	**3 295**	**48.4%**	**6 803**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	622	100.0%	-	-	-	-	-	-	622	36.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	518	100.0%	-	-	-	-	-	-	518	30.2%
Auditor-General	575	100.0%	-	-	-	-	-	-	575	33.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 714**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 714**	**100.0%**

Contact Details

Municipal Manager	Mr Pietie Williams	023 551 1019
Financial Manager	Mrs A S Groenewald	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**47 764**	**9 498**	**19.9%**	**10 197**	**21.3%**	**19 696**	**41.2%**	**9 576**	**48.9%**	**6.5%**
Property rates	2 218	901	40.6%	400	18.0%	1 301	58.6%	379	156.1%	5.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 816	1 998	20.3%	2 216	22.6%	4 213	42.9%	2 240	44.4%	(1.1%)
Service charges - water revenue	2 208	324	14.7%	652	29.6%	977	44.2%	627	59.9%	4.1%
Service charges - sanitation revenue	930	380	40.9%	415	44.7%	796	85.6%	235	57.6%	77.0%
Service charges - refuse revenue	1 747	317	18.2%	234	13.4%	551	31.5%	371	39.8%	(37.1%)
Service charges - other	5	-	-	-	-	-	-	-	75.7%	-
Rental of facilities and equipment	295	92	31.2%	57	19.3%	149	50.5%	37	86.6%	52.0%
Interest earned - external investments	340	131	38.4%	83	24.3%	213	62.7%	5	3.3%	1 533.8%
Interest earned - outstanding debtors	500	130	25.9%	140	28.0%	270	53.9%	143	46.8%	(2.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 681	46	1.7%	150	5.6%	195	7.3%	97	11.1%	54.6%
Licences and permits	978	277	28.3%	361	36.9%	638	65.2%	235	43.6%	53.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	24 433	4 859	19.9%	5 449	22.3%	10 308	42.2%	5 146	47.9%	5.9%
Other own revenue	1 613	45	2.8%	17	1.0%	62	3.8%	61	11.1%	(72.4%)
Gains on disposal of PPE	-	-	-	24	-	24	-	-	-	(100.0%)
Operating Expenditure	**48 560**	**7 466**	**15.4%**	**11 555**	**23.8%**	**19 021**	**39.2%**	**9 288**	**49.0%**	**24.4%**
Employee related costs	12 248	2 653	21.7%	3 296	26.9%	5 949	48.6%	3 447	51.8%	(4.4%)
Remuneration of councillors	2 305	547	23.7%	549	23.8%	1 096	47.5%	514	46.6%	6.7%
Debt impairment	1 600	133	8.3%	533	33.3%	667	41.7%	-	-	(100.0%)
Depreciation and asset impairment	1 398	302	21.6%	211	15.1%	513	36.7%	-	-	(100.0%)
Finance charges	208	-	-	-	-	-	-	-	-	-
Bulk purchases	8 400	1 461	17.4%	2 267	27.0%	3 728	44.4%	1 595	59.0%	42.1%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	300	-	-	-	-	-	-	31	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 101	2 370	10.7%	4 699	21.3%	7 069	32.0%	3 701	50.8%	27.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(796)**	**2 033**		**(1 358)**		**675**		**288**		
Transfers recognised - capital	17 918	-	-	251	1.4%	251	1.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 122**	**2 033**		**(1 107)**		**925**		**288**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 122**	**2 033**		**(1 107)**		**925**		**288**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 122**	**2 033**		**(1 107)**		**925**		**288**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 122**	**2 033**		**(1 107)**		**925**		**288**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 918**	**335**	**1.9%**	**1 403**	**7.8%**	**1 738**	**9.7%**	**3 366**	**46.8%**	**(58.3%)**
National Government	7 918	335	4.2%	1 403	17.7%	1 738	22.0%	2 530	48.2%	(44.5%)
Provincial Government	10 000	-	-	-	-	-	-	836	42.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 918**	**335**	**1.9%**	**1 403**	**7.8%**	**1 738**	**9.7%**	**3 366**	**46.8%**	**(58.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 918**	**335**	**1.9%**	**1 403**	**7.8%**	**1 738**	**9.7%**	**3 366**	**46.8%**	**(58.3%)**
Governance and Administration	**-**	**1**	**-**	**35**	**-**	**36**	**-**	**453**	**23.8%**	**(92.2%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1	-	35	-	36	-	453	23.0%	(92.2%)
Community and Public Safety	**11 050**	**50**	**.5%**	**-**	**-**	**50**	**.5%**	**1 335**	**-**	**(100.0%)**
Community & Social Services	-	50	-	-	-	50	-	-	-	-
Sport And Recreation	1 050	-	-	-	-	-	-	1 335	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	10 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 350**	**146**	**6.2%**	**317**	**13.5%**	**463**	**19.7%**	**1 577**	**126.7%**	**(79.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 350	146	6.2%	317	13.5%	463	19.7%	1 577	126.7%	(79.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 518**	**138**	**3.0%**	**1 051**	**23.3%**	**1 189**	**26.3%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	2 042	86	4.2%	676	33.1%	762	37.3%	-	-	(100.0%)
Waste Water Management	2 476	-	-	309	12.5%	309	12.5%	-	-	(100.0%)
Waste Management	-	51	-	66	-	117	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**65 681**	**11 237**	**17.1%**	**13 184**	**20.1%**	**24 421**	**37.2%**	**8 764**	**59.8%**	**50.4%**
Ratepayers and other	**22 490**	**4 844**	**21.5%**	**8 719**	**38.8%**	**13 563**	**60.3%**	**4 004**	**39.2%**	**117.8%**
Government - operating	24 433	6 371	26.1%	4 457	18.2%	10 828	44.3%	4 755	81.1%	(6.3%)
Government - capital	17 918	-	-	-	-	-	-	-	-	-
Interest	840	22	2.7%	8	.9%	30	3.6%	5	2.5%	56.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(45 654)**	**(11 221)**	**24.6%**	**(11 814)**	**25.9%**	**(23 035)**	**50.5%**	**(7 348)**	**45.4%**	**60.8%**
Suppliers and employees	(45 445)	(11 221)	24.7%	(11 814)	26.0%	(23 035)	50.7%	(7 348)	45.5%	60.8%
Finance charges	(208)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**20 028**	**16**	**.1%**	**1 371**	**6.8%**	**1 386**	**6.9%**	**1 416**	**110.3%**	**(3.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**1 000**	**-**	**14 384**	**-**	**15 384**	**-**	**(5 105)**	**-**	**(381.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	1 000	-	14 384	-	15 384	-	(5 105)	-	(381.8%)
Payments	**(17 918)**	**(335)**	**1.9%**	**(1 403)**	**7.8%**	**(1 738)**	**9.7%**	**(4 078)**	**46.9%**	**(65.6%)**
Capital assets	(17 918)	(335)	1.9%	(1 403)	7.8%	(1 738)	9.7%	(4 078)	46.9%	(65.6%)
Net Cash from/(used) Investing Activities	**(17 918)**	**665**	**(3.7%)**	**12 980**	**(72.4%)**	**13 645**	**(76.2%)**	**(9 182)**	**64.1%**	**(241.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 110**	**681**	**32.3%**	**14 351**	**680.2%**	**15 031**	**712.5%**	**(7 767)**	**317.5%**	**(284.8%)**
Cash/cash equivalents at the year begin:	3 882	-	-	681	17.5%	-	-	17 419	108.8%	(96.1%)
Cash/cash equivalents at the year end:	**5 992**	**681**	**11.4%**	**15 031**	**250.9%**	**15 031**	**250.9%**	**9 652**	**187.3%**	**55.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	244	9.2%	161	6.0%	130	4.9%	2 132	79.9%	2 667	32.9%	10	.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electric	456	33.8%	137	10.2%	70	5.2%	685	50.8%	1 348	16.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	102	18.1%	36	6.3%	22	3.8%	406	71.7%	565	7.0%	1	.1%	-	-
Receivables from Exchange Transactions - Waste Water Manageme	181	9.5%	136	7.2%	98	5.2%	1 477	78.1%	1 891	23.3%	7	.4%	-	-
Receivables from Exchange Transactions - Waste Management	100	7.1%	82	5.8%	64	4.5%	1 172	82.6%	1 419	17.5%	6	.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	14.0%	4	2.0%	22	10.3%	161	73.7%	218	2.7%	0	.1%	-	-
Total By Income Source	**1 114**	**13.7%**	**557**	**6.9%**	**406**	**5.0%**	**6 032**	**74.4%**	**8 108**	**100.0%**	**23**	**.3%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 114	13.7%	557	6.9%	406	5.0%	6 032	74.4%	8 108	100.0%	23	.3%	-	-
Total By Customer Group	**1 114**	**13.7%**	**557**	**6.9%**	**406**	**5.0%**	**6 032**	**74.4%**	**8 108**	**100.0%**	**23**	**.3%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32	100.0%	-	-	-	-	-	-	32	7.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	390	100.0%	-	-	-	-	-	-	390	92.4%
Total	**422**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**422**	**100.0%**

Contact Details

Municipal Manager	Mr Heinrich Mettler (Acting)	023 541 1320
Financial Manager	J J van der Westhuizen	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**197 604**	**71 814**	**36.3%**	**48 338**	**24.5%**	**120 152**	**60.8%**	**43 568**	**66.2%**	**10.9%**
Property rates	23 732	22 904	96.5%	(91)	(.4%)	22 813	96.1%	(115)	105.7%	(21.0%)
Property rates - penalties and collection charges	620	88	14.2%	134	21.6%	222	35.8%	204	55.9%	(34.3%)
Service charges - electricity revenue	58 579	15 066	25.7%	14 596	24.9%	29 662	50.6%	14 212	51.8%	2.7%
Service charges - water revenue	12 087	1 989	16.5%	3 159	26.1%	5 148	42.6%	3 126	47.7%	1.0%
Service charges - sanitation revenue	10 820	3 664	33.9%	2 385	22.0%	6 049	55.9%	1 991	56.0%	19.8%
Service charges - refuse revenue	5 473	1 641	30.0%	1 303	23.8%	2 944	53.8%	1 336	53.9%	(2.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	960	272	28.4%	240	25.0%	512	53.3%	175	47.4%	36.8%
Interest earned - external investments	1 060	6	.6%	365	34.4%	371	35.0%	44	6.8%	734.8%
Interest earned - outstanding debtors	1 415	411	29.0%	403	28.5%	814	57.5%	333	55.2%	21.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12 495	3 350	26.8%	2 363	18.9%	5 713	45.7%	2 161	42.2%	9.3%
Licences and permits	638	116	18.2%	111	17.3%	227	35.5%	125	43.3%	(11.3%)
Agency services	460	128	27.7%	132	28.7%	260	56.4%	116	42.4%	14.2%
Transfers recognised - operational	68 035	21 041	30.9%	21 894	32.2%	42 935	63.1%	19 314	77.8%	13.4%
Other own revenue	1 229	1 107	90.1%	1 266	103.0%	2 374	193.1%	534	110.1%	137.1%
Gains on disposal of PPE	1	31	3 066.0%	79	7 880.8%	109	10 946.8%	12	879.1%	550.9%
Operating Expenditure	**209 926**	**48 237**	**23.0%**	**59 171**	**28.2%**	**107 408**	**51.2%**	**55 569**	**55.2%**	**6.5%**
Employee related costs	67 177	15 111	22.5%	18 571	27.6%	33 682	50.1%	16 604	48.3%	11.8%
Remuneration of councillors	4 170	1 014	24.3%	980	23.5%	1 994	47.8%	968	48.8%	1.3%
Debt impairment	2 600	650	25.0%	650	25.0%	1 300	50.0%	603	50.0%	7.9%
Depreciation and asset impairment	14 216	3 554	25.0%	3 554	25.0%	7 108	50.0%	3 087	50.0%	15.1%
Finance charges	1 577	210	13.3%	726	46.0%	936	59.4%	890	47.3%	(18.4%)
Bulk purchases	49 950	11 424	22.9%	9 791	19.6%	21 215	42.5%	9 098	42.6%	7.6%
Other Materials	15 668	3 077	19.6%	3 016	19.2%	6 092	38.9%	3 518	35.5%	(14.3%)
Contracted services	7 162	1 802	25.2%	1 576	22.0%	3 379	47.2%	2 032	76.9%	(22.4%)
Transfers and grants	-	-	-	-	-	-	-	150	35.0%	(100.0%)
Other expenditure	47 407	11 395	24.0%	20 308	42.8%	31 703	66.9%	18 619	100.7%	9.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 323)**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		
Transfers recognised - capital	24 012	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 689**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11 689**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 689**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 689**	**23 577**		**(10 833)**		**12 744**		**(12 001)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**25 022**	**7 502**	**30.0%**	**5 225**	**20.9%**	**12 727**	**50.9%**	**10 879**	**76.5%**	**(52.0%)**
National Government	23 103	5 117	22.1%	4 558	19.7%	9 676	41.9%	9 613	71.0%	(52.6%)
Provincial Government	909	72	7.9%	105	11.6%	177	19.4%	1 136	-	(90.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 012**	**5 189**	**21.6%**	**4 663**	**19.4%**	**9 852**	**41.0%**	**10 749**	**77.1%**	**(56.6%)**
Borrowing	-	-	-	-	-	-	-	126	-	(100.0%)
Internally generated funds	1 010	2 313	229.0%	562	55.7%	2 875	284.7%	4	.5%	15 666.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**25 022**	**7 502**	**30.0%**	**5 225**	**20.9%**	**12 727**	**50.9%**	**10 879**	**76.5%**	**(52.0%)**
Governance and Administration	**249**	**30**	**12.2%**	**139**	**55.9%**	**169**	**68.1%**	**4**	**.1%**	**3 805.4%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	64	21	32.7%	13	20.9%	34	53.6%	4	-	274.2%
Corporate Services	185	9	5.1%	126	68.0%	135	73.1%	-	-	(100.0%)
Community and Public Safety	**706**	**337**	**47.8%**	**396**	**56.1%**	**733**	**103.8%**	**-**	**-**	**(100.0%)**
Community & Social Services	244	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	330	-	388	-	717	-	-	-	(100.0%)
Public Safety	104	8	7.2%	8	8.0%	16	15.3%	-	-	(100.0%)
Housing	358	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**3 879**	**-**	**1 068**	**-**	**4 947**	**-**	**9 133**	**127.9%**	**(88.3%)**
Planning and Development	-	-	-	-	-	-	-	10	-	(100.0%)
Road Transport	-	3 879	-	1 068	-	4 947	-	9 123	127.8%	(88.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 067**	**3 255**	**13.5%**	**3 623**	**15.1%**	**6 877**	**28.6%**	**1 742**	**62.4%**	**107.9%**
Electricity	2 264	1 654	73.1%	1 055	46.6%	2 709	119.7%	1 117	112.7%	(5.5%)
Water	6 137	326	5.3%	165	2.7%	491	8.0%	427	9.9%	(61.3%)
Waste Water Management	15 006	1 275	8.5%	2 402	16.0%	3 677	24.5%	103	-	2 243.2%
Waste Management	660	-	-	-	-	-	-	96	15.9%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**218 206**	**68 018**	**31.2%**	**63 262**	**29.0%**	**131 280**	**60.2%**	**56 893**	**70.8%**	**11.2%**
Ratepayers and other	**124 095**	**37 025**	**29.8%**	**32 853**	**26.5%**	**69 879**	**56.3%**	**33 073**	**63.9%**	**(.7%)**
Government - operating	67 660	18 466	27.3%	23 433	34.6%	41 900	61.9%	10 832	68.9%	116.3%
Government - capital	24 012	12 092	50.4%	6 334	26.4%	18 426	76.7%	12 871	94.7%	(50.8%)
Interest	2 440	434	17.8%	641	26.3%	1 076	44.1%	118	4.9%	445.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(192 469)**	**(43 403)**	**22.6%**	**(54 932)**	**28.5%**	**(98 335)**	**51.1%**	**(51 024)**	**56.6%**	**7.7%**
Suppliers and employees	(190 892)	(43 229)	22.6%	(54 241)	28.4%	(97 470)	51.1%	(49 989)	55.4%	8.5%
Finance charges	(1 577)	(174)	11.0%	(691)	43.8%	(864)	54.8%	(885)	48.1%	(21.9%)
Transfers and grants	-	-	-	-	-	-	-	(150)	303.4%	(100.0%)
Net Cash from/(used) Operating Activities	**25 737**	**24 615**	**95.6%**	**8 330**	**32.4%**	**32 945**	**128.0%**	**5 869**	**135.6%**	**41.9%**
Cash Flow from Investing Activities										
Receipts	**701**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	701	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(25 022)**	**(7 502)**	**30.0%**	**(5 225)**	**20.9%**	**(12 727)**	**50.9%**	**(10 883)**	**76.5%**	**(52.0%)**
Capital assets	(25 022)	(7 502)	30.0%	(5 225)	20.9%	(12 727)	50.9%	(10 883)	76.5%	(52.0%)
Net Cash from/(used) Investing Activities	**(24 321)**	**(7 502)**	**30.8%**	**(5 225)**	**21.5%**	**(12 727)**	**52.3%**	**(10 883)**	**106.1%**	**(52.0%)**
Cash Flow from Financing Activities										
Receipts	**47**	**(16)**	**(34.4%)**	**(8)**	**(16.2%)**	**(24)**	**(50.6%)**	**23**	**-**	**(132.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	47	(16)	(34.4%)	(8)	(16.2%)	(24)	(50.6%)	23	-	(132.8%)
Payments	**(4 229)**	**(501)**	**11.8%**	**(1 166)**	**27.6%**	**(1 667)**	**39.4%**	**(332)**	**37.2%**	**250.8%**
Repayment of borrowing	(4 229)	(501)	11.8%	(1 166)	27.6%	(1 667)	39.4%	(332)	37.2%	250.8%
Net Cash from/(used) Financing Activities	**(4 182)**	**(517)**	**12.4%**	**(1 174)**	**28.1%**	**(1 691)**	**40.4%**	**(309)**	**33.7%**	**279.8%**
Net Increase/(Decrease) in cash held	**(2 766)**	**16 596**	**(600.1%)**	**1 931**	**(69.8%)**	**18 527**	**(669.9%)**	**(5 323)**	**447.4%**	**(136.3%)**
Cash/cash equivalents at the year begin:	9 533	18 085	189.7%	34 681	363.8%	18 085	189.7%	31 925	177.7%	8.6%
Cash/cash equivalents at the year end:	**6 767**	**34 681**	**512.5%**	**36 613**	**541.0%**	**36 613**	**541.0%**	**26 602**	**279.1%**	**37.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 099	29.8%	367	9.9%	141	3.8%	2 082	56.5%	3 688	7.5%	4	.1%	143	3.0%
Trade and Other Receivables from Exchange Transactions - Electric	3 495	73.2%	597	12.5%	121	2.5%	563	11.8%	4 775	9.6%	5	.1%	239	5.0%
Receivables from Non-exchange Transactions - Property Rates	1 267	22.1%	537	9.4%	218	3.8%	3 719	64.8%	5 742	11.6%	1	-	290	5.0%
Receivables from Exchange Transactions - Waste Water Manageme	921	12.0%	429	5.6%	311	4.1%	5 983	78.3%	7 644	15.4%	52	.7%	346	4.0%
Receivables from Exchange Transactions - Waste Management	508	9.5%	268	5.0%	208	3.9%	4 336	81.5%	5 320	10.7%	5	.1%	276	5.0%
Receivables from Exchange Transactions - Property Rental Debtors	6	5.2%	4	3.2%	2	1.7%	104	89.9%	116	.2%	-	-	7	5.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 153	5.2%	2 807	12.6%	355	1.6%	17 904	80.6%	22 220	44.9%	-	-	-	-
Total By Income Source	**8 449**	**17.1%**	**5 010**	**10.1%**	**1 355**	**2.7%**	**34 692**	**70.1%**	**49 506**	**100.0%**	**68**	**.1%**	**1 300**	**2.0%**
Debtors Age Analysis By Customer Group														
Organs of State	489	35.3%	444	32.1%	56	4.0%	397	28.6%	1 385	2.8%	-	-	-	-
Commercial	1 105	57.9%	226	11.8%	40	2.1%	536	28.1%	1 907	3.9%	-	-	-	-
Households	5 769	14.6%	2 245	5.7%	1 127	2.8%	30 496	76.9%	39 637	80.1%	68	.2%	1 300	3.0%
Other	1 087	16.5%	2 095	31.9%	132	2.0%	3 262	49.6%	6 576	13.3%	-	-	-	-
Total By Customer Group	**8 449**	**17.1%**	**5 010**	**10.1%**	**1 355**	**2.7%**	**34 692**	**70.1%**	**49 506**	**100.0%**	**68**	**.1%**	**1 300**	**2.0%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	324	94.9%	12	3.5%	6	1.7%	-	-	341	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**324**	**94.9%**	**12**	**3.5%**	**6**	**1.7%**	**-**	**-**	**341**	**100.0%**

Contact Details

Municipal Manager	Mr Japtha Booysen	023 414 8020
Financial Manager	Vacant	

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**53 340**	**22 236**	**41.7%**	**10 728**	**20.1%**	**32 964**	**61.8%**	**12 348**	**42.5%**	**(13.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	105	21	19.9%	21	19.6%	41	39.5%	24	148.4%	(13.2%)
Interest earned - external investments	115	47	40.7%	44	38.6%	91	79.3%	12	207.8%	257.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	5	84.8%	(100.0%)
Agency services	3 348	-	-	-	-	-	-	7 544	40.4%	(100.0%)
Transfers recognised - operational	48 936	21 922	44.8%	10 245	20.9%	32 167	65.7%	4 345	56.2%	135.8%
Other own revenue	835	247	29.5%	418	50.0%	665	79.6%	418	9.9%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**50 648**	**11 551**	**22.8%**	**14 961**	**29.5%**	**26 512**	**52.3%**	**12 458**	**46.6%**	**20.1%**
Employee related costs	9 805	2 160	22.0%	2 598	26.5%	4 757	48.5%	2 427	47.0%	7.0%
Remuneration of councillors	3 160	717	22.7%	727	23.0%	1 444	45.7%	723	49.6%	.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	395	-	-	-	-	-	-	-	-	-
Finance charges	887	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	1 020	28	2.7%	37	3.7%	65	6.4%	199	88.7%	(81.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 381	8 647	24.4%	11 599	32.8%	20 246	57.2%	9 109	47.3%	27.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 692**	**10 685**		**(4 233)**		**6 452**		**(110)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**330**	**-**	**-**	**28**	**8.4%**	**28**	**8.4%**	**1**	**-**	**5 119.1%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	330	-	-	28	8.4%	28	8.4%	1	-	5 119.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**330**	**-**	**-**	**28**	**8.4%**	**28**	**8.4%**	**1**	**-**	**5 119.1%**
Governance and Administration	**330**	**-**	**-**	**28**	**8.4%**	**28**	**8.4%**	**1**	**-**	**5 119.1%**
Executive & Council	330	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	1	-	(100.0%)
Corporate Services	-	-	-	28	-	28	-	-	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**53 266**	**23 224**	**43.6%**	**11 903**	**22.3%**	**35 127**	**65.9%**	**13 895**	**49.7%**	**(14.3%)**
Ratepayers and other	**4 214**	**1 260**	**29.9%**	**1 622**	**38.5%**	**2 882**	**68.4%**	**8 933**	**43.8%**	**(81.8%)**
Government - operating	48 936	21 917	44.8%	10 237	20.9%	32 154	65.7%	4 946	58.9%	107.0%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	115	47	40.7%	44	38.6%	91	79.3%	17	221.5%	168.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(49 197)**	**(15 114)**	**30.7%**	**(17 967)**	**36.5%**	**(33 081)**	**67.2%**	**(14 213)**	**51.0%**	**26.4%**
Suppliers and employees	(48 311)	(15 114)	31.3%	(17 967)	37.2%	(33 081)	68.5%	(14 213)	51.8%	26.4%
Finance charges	(887)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 069**	**8 110**	**199.3%**	**(6 064)**	**(149.0%)**	**2 046**	**50.3%**	**(317)**	**(94.3%)**	**1 810.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(330)**	**-**	**-**	**(28)**	**8.4%**	**(28)**	**8.4%**	**(1)**	**-**	**5 119.1%**
Capital assets	(330)	-	-	(28)	8.4%	(28)	8.4%	(1)	-	5 119.1%
Net Cash from/(used) Investing Activities	**(330)**	**-**	**-**	**(28)**	**8.4%**	**(28)**	**8.4%**	**(1)**	**-**	**5 119.1%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(2)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 737**	**8 110**	**217.0%**	**(6 091)**	**(163.0%)**	**2 019**	**54.0%**	**(318)**	**(97.8%)**	**1 815.8%**
Cash/cash equivalents at the year begin:	1 757	524	29.8%	8 634	491.4%	524	29.8%	(464)	-	(1 961.5%)
Cash/cash equivalents at the year end:	**5 493**	**8 634**	**157.2%**	**2 542**	**46.3%**	**2 542**	**46.3%**	**(782)**	**(148.1%)**	**(425.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	783	100.0%	783	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**783**	**100.0%**	**783**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	783	100.0%	783	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**783**	**100.0%**	**783**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	524	100.0%	-	-	-	-	-	-	524	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**524**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**524**	**100.0%**

Contact Details

Municipal Manager	Mr Stefanus Jooste	023 449 1000
Financial Manager	Mr N W Nortje	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.